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The situation in Afghanistan

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The situation in Afghanistan and its implications for international peace and security

Report of the Secretary-General

I. Introduction

1. The present report is submitted pursuant to General Assembly resolution 68/11 and Security Council resolution 2145 (2014), in which I was requested to report every three months on developments in Afghanistan.

2. The report provides an update on the activities of the United Nations in Afghanistan, including significant humanitarian, development and human rights efforts, since the issuance of my previous report of 9 December 2014 (A/69/647-S/2014/876). It also provides a summary of key political and security developments and regional and international events related to Afghanistan. The annex contains an assessment of progress made towards benchmarks and indicators since the issuance of my report of 7 March 2014 (A/68/789-S/2014/163), in line with Security Council resolution 1868 (2009).

II. Relevant developments

3. Following the agreement of 21 September 2014 to establish a national unity Government by President Ashraf Ghani and Chief Executive Abdullah Abdullah, new Ministers assumed the roles of Foreign Affairs, Interior Affairs and Finance, among others, while discussions continued on remaining appointments. The discussions on the reform agenda outlined at the London Conference on 4 December continued between the Government and its international partners. The passage of the national budget provided the framework for promoting socioeconomic stability. Increased emphasis on regional dialogue resulted in a series of developments in the areas of trade and security cooperation. Efforts by the Government of Afghanistan

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to initiate a sustainable dialogue on peace and reconciliation were stepped up, albeit with limited progress. The security transition to Afghan forces formally concluded on 31 December 2014 at the end of the mandate of the International Security Assistance Force led by the North Atlantic Treaty Organization (NATO). The volatility of the security situation continued to be reflected in the growing human cost of the conflict in terms of civilian casualties and population displacements throughout the year.

A. Political developments

4. The formation process of the national unity Government dominated the reporting period. President Ghani introduced a number of interim measures to ensure continuity in governance until appointments were finalized. On 1 December 2014, a presidential decree was issued stating that Provincial Governors and Provincial Chiefs of Police retained their posts in an "acting" capacity while all sitting Ministers were removed and Deputy Ministers temporarily assumed those positions. On 13 December, a presidential decree was issued that set forth the duties and authorities of the Chief Executive, including chairing the Council of Ministers, following up on resolutions of the Cabinet, providing policy and reform advice to the President and proposing appointments and dismissals of high-level officials. On 20 January 2015, a presidential decree specified the committees and institutions that the President, First Vice-President, Second Vice-President and Special Representative of the President on Reforms and Good Governance would each oversee. During the reporting period, President Ghani visited all provinces to review the situation first-hand, and reshuffled leadership positions in a number of provinces, including Farah, Herat and Kunduz.

5. On 20 January, President Ghani introduced 25 nominees to the lower house of the National Assembly for ministerial positions and candidates to head the Central Bank and the National Directorate of Security. Of the former, 13 were nominated by the President and 12 by the Chief Executive, among them three women. President Ghani had previously announced that no former Ministers or current Members of Parliament would be considered, meaning that the nominees consisted of a number of new political faces. A total of nine candidates either withdrew or were rejected by the lower house during the review process. On 28 January, 19 nominees, including 2 replacement nominees, were put to a vote. As a result, the following nine appointments were confirmed: the head of the National Directorate of Security and eight Ministers (Foreign Affairs, Interior Affairs, Finance, Public Health, Refugee and Repatriation, Mines and Petroleum, Rural Rehabilitation and Development and Haj and Awqaf). The remaining 10 were rejected, including the only woman candidate. As a consequence, Acting Ministers continued in 17 roles and an acting governor stayed on at the Central Bank.

6. The potential date for Parliamentary and District Council elections, as well as electoral reform, have yet to be determined. According to the Constitution, Parliamentary elections are mandated from 30 to 60 days before 21 June 2015. District Council elections have never been held. On 27 January, the Chair of the Independent Election Commission publicly proposed 3 October 2015 to hold both sets of elections. The lower house of the National Assembly discussed amendments to the Law on Structure, Duties and Authorities of the Independent Election Commission and the Independent Electoral Complaints Commission, but did not

vote on the matter prior to its winter recess on 28 January. The proposed amendments included the appointments mechanism for electoral management bodies, the terms of commissioners and key secretariat positions, the duration of the Independent Electoral Complaints Commission and the lines of accountability for those institutions. On 5 February, President Ghani released a press statement reiterating his commitment to electoral reform and tasked Second Vice-President Mohammad Sarwar Danish to identify areas for improvement with the Commission and civil society. Two days later, Vice-President Danish told election observation groups that the Electoral Reform Commission would soon be formed in accordance with the agreement to form a national unity Government.

7. Under the Constitution, the upper house of the National Assembly consists of one third who are nominees of the President, one third who are elected by Provincial Councils from among their own membership and one third who are members of District Councils. On 10 January, President Ghani swore in 32 new Senators to the upper house from their respective Provincial Councils, with the exception of Khost and Uruzgan, who had not selected their representatives at that time. On the same day, Provincial Council representatives who had been temporarily serving in the vacant District Council seats in the upper house were requested to vacate the seats until such time that District Council elections take place. The 34 nominees appointed to the upper house during President Hamid Karzai's tenure remain in place.

8. On 28 January, the lower house of the National Assembly passed an amendment to the Provincial Councils Law, removing oversight powers of the Councils over the local Government departments. In protest, 32 of the 34 Provincial Councils closed their offices. President Ghani has since met with the Chairpersons of the Provincial Councils and has tasked the Independent Directorate for Local Governance to recommend new amendments to be introduced to the National Assembly that create mutual accountability between the Provincial Councils and the local authorities.

9. President Ghani has placed considerable emphasis on achieving national reconciliation through a formal Afghan-led process in which he foresees a role for the traditional jirgas. He has welcomed and stressed the potential role of China in support of the Afghan peace process. In reaction, a 14 January statement published on the Taliban's website stated that the movement "wanted peace" provided its preconditions are met. Those include the end of the foreign military presence, the establishment of an Islamic government and the implementation of Sharia law. On 27 January, the Taliban issued a statement clarifying that a recent visit by its representatives to Beijing was not an effort to seek a mediation role for China.

10. In promoting a rights-based approach to a durable peace process, the Afghan People's Dialogue on Peace held a national conference in Kabul on 15 January. That marked the completion of the second phase of the Dialogue, an inclusive civil society-led peace initiative conducted over the past three years with the facilitation of the United Nations Assistance Mission in Afghanistan (UNAMA) that engaged 6,000 Afghans in identifying local drivers of conflict and developing local road maps for peace. On 26 January, the head of the joint secretariat of the High Peace Council met women members of Provincial Peace Committees from 15 provinces to discuss means of accelerating peace efforts in their respective provinces. The joint

secretariat of the Afghan Peace and Reintegration Programme reported that a total of 1,716 individuals had joined the Programme in 2014.

B. Security

11. The security transition was formally completed on 31 December 2014. On 28 December, in Kabul, a ceremony was held to mark the conclusion of International Security Assistance Force operations. Afghan forces assumed full responsibility for security and the new NATO-led Resolute Support Mission commenced. As set forth in Security Council resolution 2189 (2014), the new NATO non-combat, training, advisory and assistance operation will work in close coordination with the Government of Afghanistan and will initially operate from Kabul and four regional locations: Kandahar, Herat, Mazar-e-Sharif and Jalalabad.

12. The security situation in Afghanistan remained volatile. The United Nations continued to monitor security-related events relevant to the work, mobility and safety of civilians across the country and having an impact on the delivery of United Nations-mandated activities and programmes. In 2014 there were 22,051 recorded incidents, which surpassed those of 2013 by 10 per cent. In terms of incidents recorded over the past 13 years, 2014 was the second-highest, after 2011. Of those incidents, 68 per cent were recorded in southern, south-eastern and eastern regions, with Nangarhar Province being the most volatile and recording 13 per cent of the incidents. Armed clashes and improvised explosive devices accounted for 76 per cent of total incidents, an increase of 11 per cent from 2013. The use of suicide attacks accounted for fewer than 1 per cent of all incidents recorded, though the 158 recorded attacks in 2014 represented a 47 per cent increase compared with 2013; 31 were in Kabul, compared with 18 in 2013. The Afghan National Security Forces took countermeasures to thwart the efforts of anti-Government elements to challenge control of a number of key districts and significantly disrupt the elections held in April and June 2014. However, the rise in the overall number of security incidents recorded indicates a mounting challenge to the Afghan security forces from insurgent groups. Unconfirmed reports of significant casualties among anti-Government elements and Afghan forces points to the increasingly attritional nature of the conflict. That has been particularly evident in areas such as Badakhshan, Kunduz, Hilmand, Nangarhar, Kunar and Nuristan Provinces, which are also closely associated with illicit economic activity, notably illegal narcotics production and trafficking.

13. Between 16 November 2014 and 15 February 2015, 5,075 security-related incidents were recorded across the country by the United Nations. That represented a 10.6 per cent increase against the same period in 2013/2014 and a 33.2 per cent increase against the same period in 2012/2013. The continuing high level of security incidents is partially attributed to an increase in anti-Government element activities, especially during the November and December 2014 period. The months of December 2014 and January 2015 also witnessed the highest number of security incidents when compared with the same period each year since 2001. That is attributed in part to a relatively mild winter that has allowed all parties in the conflict to continue to conduct operations. The Afghan security forces initiated extensive clearance operations in Kunduz and Hilmand over the winter to respond to insurgent activity. Afghan security forces also continued operations in Faryab, Herat, Kandahar, Nangarhar and Kunar Provinces to counter insurgent groups who

continued to contest control of the areas over the winter rather than withdraw until the spring offensive commences. Following the spike in insurgent activity in Kabul during October and November 2014, operations by the Afghan security forces supported by the international military contributed to reducing the number of high-profile insurgent operations in the capital, resulting in a decrease of suicide attacks from 10 during October and November to 5 during December and January. Decreases were also recorded in Kabul for the improvised explosive device attacks, from 18 in the October to November period to 5 in December and 2 in January.

14. During the reporting period there were also more than 50 demonstrations country-wide, nearly all of which were peaceful, in response to the publication of cartoons considered to be blasphemous to Islam. Consistent with previous trends, armed clashes continued to account for the majority of security incidents at 46.8 per cent, followed by improvised explosive devices at 30.9 per cent. Targeted killings continued at a high level. From 16 November 2014 to 15 February 2015, 191 assassinations and 40 attempted assassinations were recorded, representing 26.4 per cent and 29.0 per cent increases respectively against the same period in 2013/2014. A major spike in suicide attacks was also recorded: a total of 40 suicide attacks, compared with 35 in the same three-month period in 2013/2014. On 29 January, an improvised explosive device killed an Afghan local police commander in Laghman Province and a follow-up suicide attack on the commander's funeral held on the same day resulted in the death of 15 people, including a number of senior local Afghan security force personnel, and 34 reported casualties. On 12 February, a member of the High Peace Council, Haji Sherin Agha, was assassinated by unknown gunmen as he attended prayers in a mosque in Kandahar.

15. During the reporting period, there was speculation in the media about the presence of groups linked to the Islamic State in Iraq and the Levant (ISIL). A handful of Afghan and Pakistani Taliban commanders are confirmed to have declared allegiance to ISIL and an increasing number of commanders are reportedly seeking funding from and considering cooperation with ISIL. There is no indication of widespread or systematic support for or accommodation of ISIL in Afghanistan. The Government of Afghanistan has indicated the seriousness with which the threat of ISIL is being taken and its intent to curb the growth of the group in the country. The principal security challenges from insurgent groups remain the Afghan Taliban and other experienced insurgent entities, notably the Haqqani Network, the armed faction of Hezb-e Islami Gulbuddin, Tehrik-e-Taliban Pakistan affiliates and the Islamic Movement of Uzbekistan, particularly in the east of the country.

16. During the reporting period, 25 incidents recorded were either directly or indirectly against the United Nations. The majority of incidents were criminal acts directed towards national staff, including six cases of intimidation and one case of abduction. Seven United Nations road missions came under attack during the period in Khost, Laghman and Jalalabad Provinces on 3 and 17 December and 14 January respectively and in Herat Province on 11, 18 and 29 January and 2 February. No United Nations casualties were reported in any of the incidents.

C. Regional cooperation

17. The new administration continued to actively work to enhance regional engagement. That was manifest in a series of visits to and from neighbouring

countries and establishing cooperation agreements, such as the one signed during President Ghani's January visit to the United Arab Emirates in mid-January, when the Enduring Strategic Partnership Agreement was concluded between the two nations. On 20 January 2015, the Minister for Foreign Affairs of the Islamic Republic of Iran visited Kabul. Among other issues, the Afghan leadership discussed security cooperation and a proposed bilateral strategic cooperation agreement. That visit was preceded by the 15 December 2014 signing in Tehran of a Memorandum of Understanding by the commander of the Iranian Border Guards and his Afghan counterpart to enhance cooperation in countering terrorism and drug trafficking. During President Ghani's visit to Turkmenistan in late January he discussed with President Gurbanguly Berdimuhamedov the Turkmenistan-Afghanistan-Pakistan-India gas pipeline and the creation of the Afghanistan-Turkmenistan-Azerbaijan-Georgia-Turkey "Lapis Lazuli" transport corridor, and concluded a Memorandum of Understanding on the further development of cooperation in the area of electric power, a programme of cooperation between their respective Ministries of Foreign Affairs and supplementary agreements on several electricity supply contracts.

18. Afghanistan and Pakistan continued to intensify efforts to improve security cooperation. On 17 December, the Chief of Army Staff of Pakistan visited Kabul to discuss security coordination. That was followed by a tripartite meeting in Pakistan on 23 December of the Army Chief of Afghanistan, the commander of the International Security Assistance Force and the Pakistani Chief of Army Staff. On 11 January 2015, the Pakistani Inter-Services Intelligence Chief met with President Ghani in Kabul. Outcomes included agreements to reopen the Joint Border Coordination Centres at the Torkham and Spin Boldak crossing points and for coordinated counter-terrorism operations along the shared frontier. Exchanges also took place between legislators, with an Afghan delegation participating in the 31 December 2014 Afghanistan-Pakistan parliamentary security dialogue in Islamabad. In turn, on 9 January 2015 a delegation of Pakistani political party officials discussed counter-terrorism cooperation and border security with senior officials in Kabul. On the economic front, in early January the Afghanistan-Pakistan Transit Trade Coordination Authority met in Islamabad to review the status of the Afghanistan-Pakistan Transit Trade Agreement and discussed its expansion to form a Pakistan-Afghanistan-Tajikistan Trilateral Transit Trade Agreement.

19. On 9 February, the first round of China-Afghanistan-Pakistan Trilateral Strategic Dialogue was held in Kabul. The parties discussed the peace and security situation in the region, as well as the need to deepen trilateral cooperation in counter-terrorism and security. Both China and Pakistan pledged to support the Afghan-owned and Afghan-led peace process. In support of multilateral engagement, Chief Executive Abdullah represented Afghanistan at the Shanghai Cooperation Organization's Thirteenth Meeting of the Council of Heads of Government in Astana on 14 and 15 December 2014. The meeting's joint communiqué stressed the importance of regional cooperation in the areas of trade, transport and energy, including with observer States. On 29 January 2015, Kabul hosted a seminar entitled "Regional Radicalization, Causes and Solutions", an activity of the counter-terrorism confidence-building measure of the Heart of Asia-Istanbul Process.

20. On 29 January, the International Contact Group on Afghanistan met in Abu Dhabi to consider economic, security and political events in Afghanistan. As part of continued regional engagement, from 8 to 10 February, my Special Representative

visited Uzbekistan and held discussions with senior Uzbek officials that included the regional dimensions of counter-narcotics and broader issues of regional security and stability.

III. Human rights

21. On 18 February 2015, UNAMA released its annual report for 2014 on the protection of civilians in armed conflict. The report documented 10,548 civilian casualties (3,699 killed and 6,849 injured) in 2014, the highest number since UNAMA began documenting civilian casualties in 2009 and marking a 22 per cent increase in civilian casualties compared with 2013. Some 72 per cent of civilian casualties were attributed to anti-Government elements, 14 per cent to pro-Government forces (12 per cent to Afghan National Security Forces and 2 per cent to international military forces) and 10 per cent to unattributed cross-fire between pro-Government forces and anti-Government elements. Explosive remnants of war accounted for 3 per cent of civilian casualties (422 casualties, 124 killed and 298 injured), a 20 per cent increase compared with 2013. Ground engagements between pro-Government forces and anti-Government elements remained the leading cause of civilian casualties, accounting for 3,605 civilian casualties (1,092 killed and 2,513 injured), followed by improvised explosive devices, accounting for 2,978 civilian casualties (925 killed and 2,053 injured).

22. Between 16 November 2014 and 14 February 2015, UNAMA documented 2,068 civilian casualties (730 killed and 1,338 injured), reflecting a sharp increase of 25 per cent from the same period in 2013/2014. Some 71 per cent of civilian casualties were attributed to anti-Government elements, 16 per cent to pro-Government forces (15 per cent to Afghan National Security Forces and 1 per cent to international military forces) and 7 per cent to unattributed cross-fire between pro-Government forces and anti-Government elements. Approximately 5 per cent of civilian casualties, resulting mostly from explosive remnants of war, could not be attributed. Ground engagements continued to be the leading cause of civilian casualties, accounting for 556 civilian casualties (174 deaths and 382 injured), followed by improvised explosive devices. On 13 December 2014, anti-Government elements killed 11 de-miners and injured 6 others in Wa Sher District, Hilmand Province. Civilian casualties by pro-Government forces included an incident on 31 December in Sangin District, Hilmand Province, in which the Afghan National Army fired three mortar rounds from a check post that impacted on a civilian house where a wedding was under way, causing 83 civilian casualties (29 killed and 54 injured). The Government announced an investigation with the results pending at the time of reporting.

23. The United Nations-led country task force on monitoring and reporting on children and armed conflict documented 514 child casualties (155 killed and 359 injured) in 204 incidents between 16 November 2014 and 14 February 2015. Most child casualties were caused during ground engagements between pro-Government forces and anti-Government elements (185 casualties), followed by explosive remnants of war (99 casualties) and improvised explosive devices attacks (95 casualties). Children were especially vulnerable in the southern region of the country, which witnessed 28 per cent of the total child casualties reported. Anti-Government elements were responsible for 51 per cent of the total child casualties, while pro-Government forces were responsible for 24 per cent and

unattributed incidents were the cause of 25 per cent of casualties. Child casualties decreased by 19 per cent compared with the previous reporting period.

24. The Government made significant progress in implementing its "road map towards compliance", a 15-point targeted plan aimed at expediting implementation of the Action plan for the prevention of underage recruitment of 2011. On 13 December 2014, the upper house of the National Assembly approved a draft presidential decree criminalizing underage recruitment by Afghan security forces, which President Ghani endorsed on 2 February 2015. United Nations advocacy with legislators and Ministry of Justice representatives contributed to the approval of the decree.

25. To mark the annual 16-day campaign of global activism to end gender violence, held from 25 November to 10 December 2014, the United Nations supported outreach activities across the country, hosting debates, radio programmes and workshops that raised awareness of the urgent need to address violence against Afghan women and girls. UNAMA organized events in 13 provinces that engaged more than 400 Afghans, including 190 women, aimed at promoting greater understanding of legal guarantees that protect women from violence. To coincide with the launch of the campaign, on 25 November, the Government published its second report on the status of the implementation of the Elimination of Violence Against Women law. The report's findings were based on 5,406 cases of violence against women registered by the Government and noted a 20 per cent increase in the overall registration of cases of violence against women compared with the previous report. Of the 5,406 cases, 3,715 were registered under the Elimination of Violence Against Women law, with battery and laceration remaining the most prevalent registered acts of violence against women. The report noted a significant increase in registered cases of murder and underage marriage, and that mediation remained the most common method of settling cases of violence against women.

26. Following issuance of Presidential Decree No. 39 of 2 January 2015 on the commutation and amnesty of the punishment of juveniles and prisoners, the Government released at least 144 women and girls detained for moral crimes. The United Nations has repeatedly raised concerns over the illegal practice of arresting and prosecuting women who leave their homes for what are termed moral crimes, including charging them with the intention to commit adultery, which is not a crime under Afghan law.

27. On 25 February 2015, UNAMA released its third major report on the treatment of conflict-related detainees in Afghan custody. The report found that despite Government efforts in 2013 and 2014 to address torture and ill-treatment of conflict-related detainees by officials of the National Directorate of Security, the Afghan National Police and the Afghan National Army, particularly through implementation of a February 2013 presidential decree, torture and ill-treatment of detainees persisted. UNAMA found that one third (278) of the 790 detainees it interviewed across the country experienced torture or ill-treatment on arrest or in numerous detention facilities of the Afghan security forces. While the incidence of torture and ill-treatment among detainees interviewed decreased by 14 per cent compared with the findings of the January 2013 report by UNAMA, the February 2015 report stressed that increased efforts were needed to end and prevent torture by Afghan officials in compliance with the Government's obligations under Afghan and international law. The report found a pervasive lack of accountability for

perpetrators of torture and observed that continuing impunity for torture enabled torture to continue. UNAMA called on the Government to establish a national preventive mechanism on torture that would include independent inspectors, civilian oversight and the referral of perpetrators for prosecution and disciplinary action. In response to the report, the Government announced a national action plan to eliminate torture that includes regulatory reforms, deterrence measures and comprehensive training programmes.

IV. Implementation of the Kabul Process and the coordination of development assistance

28. On 4 December 2014, Afghanistan and the United Kingdom of Great Britain and Northern Ireland co-chaired the London Conference on Afghanistan, at which partner countries, international financial institutions and multilateral and non-governmental organizations renewed commitments to support the country's progress towards security and stability in the "Transformation Decade", and the new administration presented its reform plans. Conference participants welcomed the reform plan to address corruption, governance and human rights concerns, and it was agreed to update the Tokyo Mutual Accountability Framework accordingly at a Senior Officials Meeting to be held later in 2015. In that regard, the Government is preparing an action plan for implementing the priorities outlined in its conference paper.

29. The London Conference on Afghanistan commitments to reducing the country's dependence on external support were made in a context of limited economic growth. At the conference, the World Bank reported that economic growth had declined sharply from the average annual rate of 9.4 per cent from 2003 to 2012, to 3.7 per cent in 2013 and 1.5 per cent in 2014. The economic slowdown contributed to an overall decline in Government revenues, constraining operations and potentially exacerbating future fiscal gaps, which are projected to persist into the Transformation Decade. The International Monetary Fund continued to encourage reforms, including in the banking sector, to increase the country's prospects for promoting trade and commerce, which are priorities of the new administration. Despite those challenges, the Government ended the 1393 (2014) fiscal year with a positive cash balance, which the Ministry of Finance attributed to donor contributions following the Government's October 2014 request for assistance to close the fiscal gap. Following discussions with the International Monetary Fund, the Government revised its initial draft of the 1394 (2015) fiscal year budget, making adjustments that included lowering revenue projections. The lower house of the National Assembly approved the document on 28 January 2015. The enacted budget allows ongoing Government-funded development projects to continue, but approved no new discretionary initiatives for 2015. As a result, some donor contributions made in response to the October 2014 request by the Government included funds that had previously been budgeted for development initiatives. Operating expenditures, including security costs, are budgeted to increase this year.

30. The Government continued to prioritize efforts to address corruption, including the follow-up on the collapse of the Kabul Bank to improve recovery of the Bank's assets and clarifying the division of labour among the anti-corruption

institutions. In support of improved anti-corruption activities, the Government issued an administrative order to remove the duplication of functions among key State anti-corruption institutions, including the High Office of Oversight, the Supreme Audit Office and the Attorney General's Office, and to separate policy support functions from monitoring and oversight responsibilities. In addition, the Government continued the oversight role of the Independent Joint Monitoring and Evaluation Committee, including the latter's monitoring of anti-corruption measures in government institutions. During the reporting period, the Government initiated new reform processes in the Customs and Revenue Departments to improve the efficiency and effectiveness of the revenue collection process and to reduce corruption in the system. Afghanistan also continued its progress through the review process of the implementation of the United Nations Convention against Corruption, led by the High Office of Oversight.

31. The new Government has prioritized the strengthening of its partnership with civil society. In that context, civil society has, since the London Conference on Afghanistan, continued to organize to engage more effectively with the Government and key stakeholders on issues of national development. The Afghan Institute for Civil Society was established in mid-January 2015 to certify Afghan civil society organizations that have received requisite standardized capacity-building training that adheres to internationally accepted standards and locally appropriate values and principles in their work.

32. At the London Conference, Afghanistan included the restoration of public confidence in justice institutions and ensuring the rule of law among its priority areas. Supreme Court Chief Justice Rasheed Rashid has commenced steps to reinforce the Government's commitment to reform, including a comprehensive review of the credentials of all judicial staff with the purpose of ensuring that the staff are qualified. The Supreme Court has also established the Special Court for Ministers as required by the Constitution, to review indictments of seven former ministers for corruption and financial crimes submitted by the Attorney General's Office.

33. On 9 December 2014, the Ministry of Interior Affairs approved the formal establishment of the Police Women Councils following its initial pilot phase. A code of conduct for the Councils was formulated by the Ministry's Department of Gender, Human Rights and Children with technical support from the United Nations. Following the approval, country-wide expansion of the initiative took place with the establishment of eight new councils, with the initiative now established in 17 provinces. In addition, efforts to promote community-based policing practices in line with the Ministry's 10-year vision continued. Formal consultations between the Afghan National Police and communities, supported by the United Nations, resulted in agreements being signed by police and community representatives in 19 districts across five provinces to implement community-based policing approaches.

34. On 13 January 2015, the Central Statistics Organization launched a report on the first sociodemographic and economic survey results for Kabul Province. The survey is supported with technical assistance by the United Nations and is being expanded across the provinces to provide more reliable population and socioeconomic data to guide policy and planning activities in lieu of a nationwide census.

35. On 18 January, the Ministry of Youth Affairs, together with the United Nations, launched the first ever National Youth Policy for Afghanistan, which was developed with United Nations support. Prior to this, on 9 December 2014, the "State of Afghanistan Youth Report" was launched by the Ministry of Youth Affairs. The report focused on the country's demographic youth bulge and strategic areas for investment in order for the country to benefit from its growing population.

36. During the reporting period, the United Nations country team embarked on a series of measures to reinforce the coherence and effectiveness of the United Nations Development Assistance Framework 2015-2019 and strengthen their commitments to the "United Nations working together" approach. Foremost among the changes adopted in December were measures to harmonize and streamline procurement procedures and set up a cash transfer system. Integrated annual work plans detailing the United Nations programmes and budgets will form the basis for a comprehensive portfolio review of all United Nations activities undertaken since 2012. In addition, during the reporting period both the United Nations Children's Fund (UNICEF) and United Nations Population Fund country programmes for 2015-2019, which are aligned to the priorities of the Government of Afghanistan and the United Nations Development Assistance Framework, were agreed with the Government.

V. Humanitarian assistance

37. A sharp increase in voluntary returns to Afghanistan has been reported since the start of 2015. As at 31 January, 22,309 individuals spontaneously returned to Afghanistan from Pakistan, including registered refugees and undocumented Afghans. That is the highest figure recorded for the month of January since 2003 and is approximately equivalent to the total for the whole of 2014. The majority of families are returning from the Kashmir, Khyber Pakhtunkhwa and Punjab areas and have resided there for an average of 15 to 25 years. Returning families have reported incidences of coercion and harassment, as well as home and workplace raids, with many of those interviewed stating that returning to Afghanistan was the only viable option. As at 31 January, 1,472 Afghans were also deported in that month, compared with 3,754 in 2014. The return of registered Afghan refugees declined by 56 per cent, to 16,957 persons returning in 2014. The decrease in 2014 was attributed in part to uncertainty regarding the elections and concerns about security in the transition period, but primarily concerns about limited employment opportunities in Afghanistan. However, the declining trend has been reversed since the start of 2015. During the month of January 2015, 3,317 Afghan refugees were assisted in returning to Afghanistan, representing a 90 per cent increase in comparison with January 2014. The Office of the United Nations High Commissioner for Refugees (UNHCR) has intensified its advocacy for the respect of asylum space and the voluntary character of return.

38. Large-scale cross-border population movements continue as a result of military operations in the North Waziristan Agency of Pakistan. As at 31 January 2015, UNHCR had assessed 42,008 refugee families in Khost and Paktika Provinces since mid-June 2014. The majority are living with host families, with 8,065 families living in the Gulan camp in Khost Province. In Paktika, additional displacement was reported at the end of January. The figures indicate a continuing influx of refugees and as a result humanitarian agencies will need to continue to respond to both

emergency needs for new arrivals as well as longer term protection, social and economic concerns.

39. As at 31 January, the Task Force on Internally Displaced Persons, co-chaired by the Ministry of Refugees and Repatriation and UNHCR, recorded 12,754 persons displaced in Afghanistan owing to conflict since the start of 2015. Overall, 156,193 conflict-displaced individuals were recorded in Afghanistan in 2014, representing an 8 per cent increase compared with 2013 and bringing the total number of internally displaced persons profiled in Afghanistan to 805,409 at the end of 2014. During January 2015, around 3,000 individuals were displaced in the southern region, largely from Hilmand and Uruzgan Provinces to Kandahar Province and Kandahar urban areas. Increased displacement was also recorded in the northern region, where around 3,500 individuals were displaced, particularly in the Kunduz area, and in the central region, where around 3,500 individuals were displaced. Displacements continue to be attributed to ongoing conflict between the Afghan National Army and armed non-state actors, harassment by armed non-state actors and general insecurity. The Government of Afghanistan showed a renewed commitment towards finding solutions to the long-standing internal displacement, in line with its internally displaced persons policy adopted in November 2013.

40. During the reporting period, the United Nations, non-governmental organizations with the National Disaster Management Committee and the Afghanistan National Disaster Management Authority continued to provide assistance to vulnerable communities across the country following the onset of the winter period. In the north and north-east, an estimated 12,300 people were assisted with children's clothing, blankets and tarpaulins. Prior to the onset of winter, the shelter cluster reported that, as at 31 December, 83 per cent of shelters funded as part of the response to severe flooding in the north of the country in the first half of the year were completed. Assistance to informal settlements in Kabul by humanitarian agencies to date includes support to 7,904 families with two months of emergency food rations and to 6,617 families with fuel assistance. In Khost and Paktika Provinces, a total of 23,326 refugee families have received winter assistance packages. The food cluster will continue distributions of wheat, flour, vegetable oil, pulses, salt and high-energy biscuits throughout the winter. Nearly 340,000 beneficiaries have received assistance to date, despite only 35 per cent of the planned pre-positioned supplies being available owing to a funding shortfall. The health cluster pre-positioned basic medical supplies and medicines to support an estimated 1.9 million people in 116 districts living in 24 provinces. In addition, with support from the Common Humanitarian Fund, temporary health clinics have been established for communities that are isolated during the winter period.

41. In 2014, mine action partners, coordinated by the United Nations, cleared 1,015 minefields and 63 battlefields in 392 communities, resulting in 117 districts being declared mine-free. Despite those significant gains, limited funding meant that the sector did not meet its 2014 target for clearance operations, as set out in the 10-year workplan of the Anti-Personnel Mine Ban Convention. It is estimated that 3,912 minefields and 248 battlefields remain, affecting 1,596 communities across 258 districts and 33 provinces. The remaining ordnance hampers freedom of movement, curtails agricultural activity and slows economic growth. The United Nations is also addressing contamination resulting from International Security Assistance Force operations by working with the NATO-led Resolute Support Mission to coordinate the clearance of former international military bases and firing

ranges. As at the end of January 2015, 324.6 km^2 of firing ranges had been cleared and approximately 67,400 explosive items and 14,150 items of small arms ammunition removed or destroyed. Of the 102 former International Security Assistance Force ranges to be cleared, the United States of America is responsible for 84 and is ahead of schedule for clearing them by December 2015. Progress has also been made on the issue of unrecorded, post-2001 contamination, with dialogue between stakeholders initiated and funds raised for surveys that will help address the problem.

42. During the reporting period, the Government of Afghanistan and UNICEF signed the largest ever country programme plan of action for 2015-2019 for a total of $665 million. It is to provide children, especially those in hard-to-reach areas, with greater access to services, including health, nutrition, child protection, education and water, sanitation and hygiene.

43. Humanitarian access constraints continued to be recorded under the United Nations global monitoring framework. In total, 294 incidents were recorded in 2014, including attacks against personnel, assets and facilities and the violation of health facilities. Of the total number of incidents, 223 affected non-governmental organizations. Overall, 57 aid workers were killed and 47 were injured, 182 were abducted and 11 were arrested or detained. There were 64 incidents recorded against health workers, 13 against de-mining sites and 7 against educational institutions. A temporary ban on the polio vaccination campaign that limited access to 650,000 unvaccinated children was imposed in Hilmand Province by armed non-state actors in mid-December and, after United Nations engagement with all parties, was lifted in early February. Disruptions to the vaccination campaigns are of particular concern, as Afghanistan has reported 28 cases of polio in 2014 compared with 14 cases in 2013.

44. As at 31 December, humanitarian funding for Afghanistan reached $439 million, of which $268 million (66 per cent) is designated for the United Nations Common Humanitarian Action Plan. Of the remaining balance, $67 million was reported for the International Red Cross and Red Crescent Movement and the remainder is not allocated to a specific agency or programme. Of the funds designated for the Common Humanitarian Action Plan, 67 per cent is allocated to United Nations agencies and programmes and 33 per cent to non-governmental organizations.

VI. Counter-narcotics

45. On 17 December 2014, the Ministry of Counter-Narcotics, with technical support from the United Nations, released the Afghanistan Drug Report 2013, which presented an overview of progress on aspects of the national drug-control strategy. It highlighted that the net export value of opiates was estimated at $2.90 billion which, combined with the value of the domestic market of $0.12 billion, is equivalent to 15 per cent of the country's gross domestic product. The report also noted that although the average price of opium fell, the price remains relatively high at more than $160 per kg compared with the 2009 level of $75 per kg, and therefore opium continues to retain its value. Illicit drug use remained prevalent within the country with an estimated 1.3 to 1.6 million illicit drug users. The report noted that while treatment capacity was increasing, it must be scaled up and sustained in order

to counter the harmful effects of illicit drug use. The report also includes the first situation analysis of counter-narcotics prisoners, and provides data on their socioeconomic background and reasons for involvement in narcotics. The report concludes with a set of policy recommendations to refocus Government counter-narcotic efforts that address its assessment of progress made and the current challenges.

46. Between 1 November 2014 and 31 January 2015, Afghan law enforcement authorities conducted a total of 713 counter-narcotics operations, which resulted in the seizure of 1,700 kg of heroin, 6,325 kg of morphine, 15,012 kg of opium, 39,299 kg of cannabis, 317 kg of solid precursor chemicals and 3,621 l of liquid precursor chemicals. In addition, a total of nine heroin laboratories were dismantled and 182 vehicles and 127 weapons seized. A total of 827 suspects were arrested, with one member of the Afghan security forces killed and four counter-narcotics police officers wounded. The increase in seizures is attributed to a combination of the improved capability of the counter-narcotics police to launch intelligence-led operations and the improved coordination of efforts within Afghan law enforcement agencies and the law enforcement agencies of neighbouring countries.

VII. Mission support

47. UNAMA continued efforts to align resources to ensure cost-efficient operations to enable mandated activities across the country. The Mission has reduced operational costs through efficiencies achieved in the contracting out of the Mission's air operation assets and also in part to the successful roll-out of the Umoja enterprise resource planning project. The Mission also continued to explore further cost-sharing options with United Nations partners to enhance common services, most notably in the provision of emergency medical care.

VIII. Observations

48. At the close of 2014, the overall Kabul process of transition covering political, security and socioeconomic dimensions was completed, as outlined in major international conferences on Afghanistan in Kabul (2010); Bonn, Germany (2011); and Tokyo (2012). Afghanistan has now entered the Transformation Decade as of 1 January 2015, having assumed full leadership and ownership in its national affairs. At December's London Conference, President Ghani and Chief Executive Abdullah put forward a far-reaching reform agenda entitled "Realizing Self-reliance" which was widely welcomed in Afghanistan and by international partners. Addressing the country's many challenges in a sustainable, strategic and cohesive manner will require strong direction and a whole-of-government approach.

49. The reporting period has been marked by ongoing work to form and finalize the composition of the national unity Government. The prolonged appointment process for Ministers and other senior officials has resulted in understandable frustration on the part of many Afghans who were hoping for more rapid progress. At the same time, the fact that the potentially contentious negotiations have been undertaken in a mutually respectful manner between the two leaders and their teams is encouraging. I call on the executive and legislature to work together closely in

finalizing a diverse and professional administration with strong female representation.

50. The political agreement of 21 September 2014, which set forth a commitment to a national unity Government, also contained an ambitious schedule of elections and reforms, reiterated at the London Conference, to culminate in a Loya Jirga which will address fundamental issues of governance. The deeply held interest in electoral issues, including future Parliamentary and District Council polls, is reflected in the different initiatives which emerged during the reporting period. Broad agreement is urgently required on a cohesive approach. That would involve developing realistic timelines, parameters and sequencing in approaching legal and institutional changes; a robust system of voter identification; and operationalizing preparations for elections. I urge the rapid formation of the agreed Electoral Reform Commission as provided for in the political agreement and support efforts to ensure transparent and inclusive engagement with all stakeholders, including donors, on the way forward.

51. As economic challenges continue to mount, the continued decline in the growth rate of Afghanistan is cause for grave concern. The negative impact on Government revenues has already affected its capacity to deliver administrative functions and services. The relatively mild winter being experienced in Afghanistan could damage the country's largest economic sector, agriculture, owing to the potential for drought. The new administration has made a priority of implementing measures for revenue mobilization, as outlined by the Government's London Conference reform agenda. I welcome the successful adoption of the 2015 budget and its focus on fiscal discipline. As Afghanistan transitions to a more normalized economy, sustained and predictable levels of donor support will remain critical. Member States have a vital role to play in meeting their commitments for financial and security assistance through the Transformation Decade in a manner consistent with strengthening Afghan institutions and processes.

52. Encouraging investor and donor confidence will also entail comprehensive Government efforts to tackle corruption. I welcome the new administration's early attention to accountability and the return of assets over the collapse of Kabul Bank, clarifying the roles and responsibilities of different anti-corruption institutions and fulfilling constitutional requirements for senior officials to declare their assets. Sustained attention will be required, including Government commitment to addressing the recommendations of the Independent Joint Monitoring and Evaluation Committee.

53. Amidst economic slowdown, the illicit economy will likely grow proportionally. It risks further entrenching the illegal drug trade. As it is, a criminal nexus fuels insecurity, undermines the rule of law and threatens the health and well-being of Afghanistan, the region and the wider international community. The only sustainable solutions are comprehensive ones in which counter-narcotic efforts are truly mainstreamed into all development planning and strong political will is demonstrated. Enabling the growth of the licit private sector will require continued progress in implementing laws and regulations, including to effectively tackle money-laundering and the financing of terrorism.

54. Peace remains the fundamental pre-condition to durable and sustained political and economic progress in Afghanistan. An alignment of factors offer new possibilities at this critical juncture, including the drawdown of international

military forces; a new administration in Kabul; increased regional engagement, including by China; and improved bilateral relations with Pakistan. Concrete steps are now required, and strong, visionary leadership will be necessary to overcome entrenched interests amidst self-generating cycles of conflict stretching back decades. I welcome President Ghani's public calls for Afghan-to-Afghan dialogue and outreach to Islamabad, and I urge all parties to seize this opportunity and work towards agreeing on the necessary mechanisms to formalize and sustain progress. The United Nations in Afghanistan maintains contacts with all parties in accordance with its mandate and continues to use its good offices for this purpose, standing ready to assist as requested. There is added impetus to such efforts in view of more extremist and brutal groups now active in the broader region and with an expansionist agenda.

55. Regional support is a crucial element in reinforcing the likelihood of success of Afghan-led reconciliation efforts and sustainable economic development. The Beijing Declaration at the Istanbul Process Ministerial Conference demonstrated the unanimous backing of the neighbours and regional stakeholders for rapid progress, and I welcome the continued efforts of China to ensure momentum. I continue to urge attention to the Heart of Asia-Istanbul Process, including lead countries convening regional technical group meetings on the confidence-building measures in accordance with the agreed timeline. I am also encouraged by the strengthened bilateral engagement between Afghanistan and Pakistan, and I urge commitment and patience in building the necessary trust. Central to increasing confidence through common interests will be regional trade and strengthened interconnectivity, and I welcome consultations on, inter alia, the formation of the Pakistan-Afghanistan-Tajikistan Trilateral Transit Trade Agreement.

56. In 2014, the number of civilians killed and injured in the conflict in Afghanistan topped 10,000 for the first time since the United Nations began systematically documenting civilian casualties in 2009. Nearly three quarters of all civilian casualties continue to be attributed to the Taliban and affiliated groups. Ground engagements were the leading annual cause of civilian casualties for the first time. I urge all parties to respect the laws of war, including the distinction between civilians and combatants, and to avoid using heavy weapons in civilian-populated areas. Afghan security forces are now in the lead in securing the country and its population. I commend the resolve and bravery its personnel have demonstrated in the face of rising attacks and welcome continued international support including through the Resolute Support Mission. Strengthening civilian casualty mitigation mechanisms and accountability in the conduct of combat and the treatment of conflict-related detainees must be a priority in the institutional development of Afghan security agencies. The new National Action Plan on the Elimination of Torture is an important step. I look forward to its implementation.

57. The coming summer season will likely see an intensification of the armed conflict. Even amidst the new opportunities for dialogue outlined above, there remain hard-line elements of the insurgency which will want to test the resolve of Afghan security forces. There must be realism about the timelines for a peace process and commitment to the ultimate goal of peace, while recognizing that the path will not be fast and is unlikely to be smooth. The human cost of conflict-related violence goes far beyond immediate casualties. The Mission's annual protection of civilians report for 2014 highlights the plight of widows and their children, who lose not only a breadwinner but a source of social protection when their husbands

have been killed or injured in the conflict. The conflict also continues to adversely affect the capacity of Government, humanitarian actors and communities to respond to crises. Each of the growing number of polio cases in Afghanistan is a personal, and preventable, tragedy, and I note with grave concern that polio vaccination in Hilmand Province was once again disrupted during the reporting period. I welcome its resumption and call on all parties to respect obligations to humanitarian access. To be effective, the immunization campaigns must be sustained and cannot be subject to disputes between parties.

58. The sharp increase in displaced and undocumented individuals returning from Pakistan will require close cooperation in ensuring sustainable solutions, including reintegration into the Afghan economy. Growing internal displacement underscores the importance of continued progress in implementing the national policy on internally displaced persons. I welcome the President's particular interest in and commitment to meeting the needs of this vulnerable population.

59. Noting the continued importance of supporting political stabilization in Afghanistan and monitoring a security situation which gives indications of worsening in the short term, I would request the Security Council to extend the mandate of UNAMA, set to expire on 17 March 2015, for a further 12 months. In so doing, I reiterate the commitment of the United Nations to a sustained partnership with Afghanistan and note the effective manner in which the existing mandate has been utilized throughout 2014, in particular its good offices functions and engagement on critical human rights issues and donor coherence. I call upon Member States to continue to provide the resources required to maintain our engagement and activities across the country.

60. I would like to express my gratitude to all United Nations personnel in Afghanistan and to my Special Representative, Nicholas Haysom, for continued dedication, often under challenging conditions, to fulfilling our commitments in support of the people of Afghanistan.

Annex

Progress achieved against benchmarks

I. Security

Benchmark: sustainable Afghan security institutions and processes capable of ensuring peace and stability and protecting the people of Afghanistan

Indicators of progress	*Metrics*
Increase in the number of national police and national army personnel mentored, trained and operational according to an agreed structure	• As at 1 January 2015, there were 164,161 personnel serving in the Afghan National Army and 6,208 personnel serving in the Afghan Air Force, for a total of 170,369 personnel, which is 24,631 below the end-state objective for January 2015. Also as at 1 January, there were 156,751 personnel serving in the Afghan National Police, which is 246 below the end-state objective. • At the North Atlantic Treaty Organization (NATO) summit held in the United Kingdom of Great Britain and Northern Ireland on 4 and 5 September 2014, NATO allies and partners pledged their continued support to the Afghan National Security Forces until the end of 2017, with assistance of approximately $5.1 billion per year and continued dialogue under the NATO-Afghanistan Enduring Partnership.
Development of and progress in a plan for a phased and conditions-based transition to Afghan security lead	• On 31 December 2014, the Inteqal/security transition process was completed as Afghan forces assumed full responsibility for security as the International Security Assistance Force finalized its mission in Afghanistan, and on 1 January 2015 the Resolute Support Mission commenced in the country. • On 30 September 2014, the Government signed the Bilateral Security Agreement with the United States of America and the status-of-forces agreement with NATO. On 12 December, the Security Council adopted resolution 2189 (2014), welcoming the agreement between NATO and the Government of Afghanistan to establish the NATO Resolute Support Mission, which will provide training, advice and assistance to the Afghan security forces.

II. Peace, reintegration and reconciliation

Benchmark: national dialogue and regional engagement to pursue constructive and inclusive processes to foster a political environment conducive to peace

Indicators of progress	*Metrics*
Development and implementation of inclusive national and regional processes to enhance peace, reintegration and reconciliation efforts	• In 2014, a total of 1,716 anti-Government element individuals were enrolled in the Afghanistan Peace and Reintegration Programme. The Provincial Joint Secretariat Teams demonstrated enhanced ability to develop community recovery projects with the Programme's support, as demonstrated by the development of approximately 2,200 projects in conjunction with line Ministries. • A High Peace Council delegation visited Saudi Arabia between 28 December 2013 and 2 January 2014 to attend a meeting of religious scholars hosted by the Organization of Islamic Cooperation. The High Peace Council's proposal to form a working group of international ulama to counter religious narratives which fuel violence was positively received. • On 16 February 2014, the trilateral Pakistan-Turkey-Afghanistan summit in Ankara called on the Afghan Taliban to join the peace process and the international community to contribute to efforts aimed at supporting an Afghan-led and Afghan-owned peace process. • On 29 September, in his inauguration speech, President Ghani pledged to focus his efforts on establishing peace and stability in Afghanistan. To that end, he announced that he would be open to talks with the Taliban. • On 31 October, at the fourth Heart of Asia-Istanbul Process Ministerial Conference, President Ghani reiterated his invitation to the "political opposition, particularly the Taliban, to join an inter-Afghan dialogue" and requested international partners to support the Afghan-owned and Afghan-led peace process. • During President Ghani's visit to Islamabad on 14 and 15 November, the Pakistani leadership pledged support to Afghanistan in bringing the Taliban to the negotiating table. The parties also agreed on joint efforts to curb extremism and terrorism in both countries. • In December, Chief Executive Abdullah met with the heads of the Provincial Peace Committees and encouraged greater participation of women in the peace process.

Indicators of progress	*Metrics*
Increased ability by Afghan authorities to gather and provide substantiated, updated and accurate information to the Security Council Committee established pursuant to resolution 1988 (2011)	• In 2014, the Government of Afghanistan provided substantiated, updated and accurate information to the Security Council Committee established pursuant to resolution 1988 (2011). • In 2014, the Security Council Committee established pursuant to resolution 1988 (2011) enacted 15 amendments to its List (the 1988 List) of individuals and entities subject to the assets freeze, travel ban and arms embargo set out in paragraph 1 of Security Council resolution 2082 (2012), adopted under Chapter VII of the Charter of the United Nations.
Increased public support for the peace process through engagement at the community level and with civil society	• In February 2014, the High Peace Council, with the support of women's non-governmental organizations, launched a women's peace campaign that collected 250,000 women's signatures on a petition calling for peace and a ceasefire. The message urged the Government, armed opposition and the international community to make serious efforts to ensure peace in the country. • In September, the Peace Day celebrations supported by the United Nations Assistance Mission in Afghanistan (UNAMA) and provincial peace committees across Afghanistan expressed public support for peace and stressed that a meaningful political dialogue with anti-Government elements is the only solution to the protracted conflict. • On 8 October, an event marking the Global Open Day on Women, Peace and Security, organized by the United Nations, local authorities and civil society, stressed the importance of women's participation in peace efforts in the country. • On 7 November, President Ghani met with the ulama and religious scholars urging them to play a proactive role in bringing lasting peace to the country. The ulama and religious scholars assured the President of their full support.

III. Governance and institution-building

Benchmark: extension of Government authority throughout the country through the establishment of democratic, legitimate, accountable institutions, down to the local level, with the capacity to implement policies and to be increasingly capable of sustaining themselves

Indicators of progress	*Metrics*
Increased ability by Afghan authorities and independent electoral institutions to manage and conduct genuine and periodic elections, with due regard to women's participation and constitutionally guaranteed quotas	• On 1 April 2014, in preparation for the 2014 elections, the Independent Election Commission completed a top-up registration exercise that distributed 3,819,346 additional voter cards to people who had reached 18 years of age, changed their place of residence or lost their voter cards. • In 2014, the Independent Election Complaints Commission improved its infrastructure and operational capacity and established 34 provincial offices. The Complaints Commission presented an interim strategic and operational plan and published procedures for the registration, filing and adjudication of electoral challenges and complaints. • Throughout 2014, 102 provincial complaints commissioners for the Independent Election Complaints Commission were appointed in 34 provincial offices. • The Media Commission, a temporary entity created with the aim of supervising the conduct of the media during the electoral period, developed guidelines to govern the conduct of media outlets, held a series of workshops across the country to explain media regulations, issued statements calling for respect of the rules and adjudicated complaints filed against media outlets. • On 5 April 2014, presidential and provincial council elections took place in Afghanistan. In total, 6,082 polling centres and 19,784 polling stations were operational on election day. As no presidential candidate received an absolute majority in the first election, a second round of elections for President took place on 14 June between the two leading candidates, Abdullah Abdullah and Mohammad Ashraf Ghani. On election run-off day, 6,225 polling centres were reported to be operational. • Based on the assessment of the first round of elections, the Independent Election Commission made changes to improve the process in the second round. These changes included improved pre-positioning of contingency materials to facilitate the response in cases of ballot shortages and the addition of about 2,000 polling stations in polling centres to improve voter accessibility.

Indicators of progress	*Metrics*
	• The electoral process relied on national and international observers, as well as party agents, to oversee the conduct of the polls. In the first round of elections 67 national organizations with a total of 14,585 observers participated across the country. That rose to 40,743 observers for the second round. Candidates and political parties registered 362,780 agents during the first round and 70,041 agents for the second round.
	• UNAMA worked closely with the Independent Election Commission and donor community to ensure the integration of gender concerns in the 2014 election process. UNAMA monitoring of measures related to women's participation, awareness-raising activities and advocacy contributed to increased participation of voters and election workers in the elections. The 20 per cent quota for Provincial Council representation of women set by the electoral legislation was achieved.
Establishment of a monitoring and evaluation committee and the development of anti-corruption benchmarks	• On 2 October 2014, the Independent Joint Anti-Corruption Monitoring and Evaluation Committee released the Kabul Bank follow-up report, which provided an update on recoveries, criminal proceedings, financial regulation and the privatization of New Kabul Bank. On the same day, a presidential decree was issued reopening the Kabul Bank fraud case, and on 11 November, the Court of Appeal tripled the sentences of two former Bank heads from 5 to 15 years. The Court also endorsed the court order to freeze the assets of Mahmood Karzai, the brother of former President Karzai, along with the assets of other senior former Bank officials, until all funds are recovered.
	• On 19 November, the Committee released its report on the usurpation of State and private land, which noted that more than 240,000 hectares of land have been usurped in the past decade, largely through the forgery of official deeds by court officials and the forgery and falsification of documents relating to land transfers in Kabul Municipality. The report also indicated that less than 34 per cent of the country's land has been surveyed and legally registered, leaving the rest vulnerable to usurpation.

Indicators of progress	*Metrics*
	• The Committee released its sixth Vulnerability to Corruption Assessment report on the pharmaceutical importation process on 19 November. The report indicated that 50 per cent of the country's pharmaceutical imports are of low quality, which the Committee attributed to the absence of strong drug procurement laws, weak procedures and licensing requirements and irregularities in the selection, importation and distribution of drugs. The report also noted that the Ministry of Public Health lacks the capacity to effectively monitor drug importation, which is largely controlled by foreign pharmaceutical suppliers.
Empowerment of anti-corruption institutions to oversee a whole-of-Government approach to anti-corruption	• On 8 November 2014, the President's Office issued an administrative order to revise the anti-corruption functions of the High Office of Oversight and Anti-Corruption, the Supreme Audit Office and the Attorney General's Office to reduce duplication and ensure complementarity. In addition, in October 2014, the Government upheld the oversight role of the Independent Joint Anti-Corruption Monitoring and Evaluation Committee, including its monitoring of anti-corruption measures in government institutions.
Annual publication of asset declarations of public officials	• In 2014, the High Office of Oversight and Anti-Corruption registered the assets of 5,525 government officials in Kabul and some provinces, bringing the total number of asset registrations to approximately 8,500 by the end of the year. The Office also published information on the asset verifications of 167 high-ranking government officials, including former President Karzai, his vice-presidents and some senior members of his Government, which brings the total number of asset verifications of high-ranking officials to 200.
Increased capacity of civil servants at the central, provincial and district levels to discharge functions and deliver services	• In 2014, the Civil Service Training Institute delivered training on management, computer skills, English-language proficiency, planning and finance/accounting to 4,974 civil servants at the national level and 9,826 at the subnational level. In addition, 1,867 senior and mid-level civil servants received training on local governance and public financial management in India, Japan, Malaysia, Singapore and Thailand.
Increased transparency and effectiveness of civil service appointments	• Merit-based recruitment of District Governors continued in 2014, with a further 90 District Governors appointed through that process, bringing the total number of District Governors recruited through a merit-based process to 321. In addition, 2 more Deputy Provincial Governors were appointed, for a total of 34 Deputy Provincial Governors recruited under the system.

Indicators of progress	*Metrics*
Strengthened civil service reform supported by a comprehensive approach to capacity-building and donor-funded technical assistance	• In 2014, the Capacity-building for Results Programme managed by the World Bank approved proposals from the Ministry of Public Health, the Ministry of Communication and Information Technology, the Ministry of Commerce and Industries, the Ministry of Rural Rehabilitation and Development, the Ministry of Labour, Social Affairs, Martyrs and Disabled and the Ministry of Mines and Petroleum.
Implementation of the subnational governance policy and the development of subnational regulatory, financing and budgetary frameworks	• The delay in the formation of the Government hindered finalization of the municipality law. The draft law is currently awaiting endorsement by the President before submission to the Parliament for passage of the law. • In January 2014, the provincial budgeting policy was drafted by the Ministry of Finance and submitted to the Cabinet for approval. In October, the President instructed the Independent Directorate of Local Governance and the Ministry of Finance to develop a mechanism to increase budget allocations to the provinces. • In April, the Independent Directorate of Local Governance approved the new Monitoring and Evaluation Framework to track progress of programmes and activities at the subnational level. • In May, the draft Local Administration Law was discussed in all committees of the lower house of Parliament and is currently waiting to be tabled in the Plenary Session of the Parliament for approval. • In October, the amended Provincial Council Law was approved by both houses of Parliament and submitted to the President in November. In January 2015, the President returned the law to the lower house to clarify the roles of the Provincial Councils. On 28 January, Parliament amended the law, removing the Provincial Councils' oversight role. That decision was refuted by Provincial Council members throughout the country, who closed their offices in protest. They have requested that the President not endorse the amendment. In response, the President has tasked the Independent Directorate of Local Governance to resolve the issue.
Development and publication of criteria for administrative boundaries	• National and international institutions continue to use the 2009 internal boundary data set as stipulated by the Independent Directorate of Local Governance and the Geodesy and Cartography Head Office.

Indicators of progress	*Metrics*
Establishment of adequate infrastructure for functioning Government institutions, especially at the subnational level	• The Independent Directorate of Local Governance partially completed the construction of 5 provincial administrative buildings and 18 district administrative buildings. In addition, the Directorate completed construction work on one provincial council building and partially completed three others.
Establishment of credible and accessible judicial and penal systems that respect and uphold the human rights of all citizens	• In 2014, the Criminal Law Reform Working Group, chaired by the Ministry of Justice, continued work on the process of revising and consolidating all criminal laws, including the 1976 Penal Code, into a new penal code, with 350 articles now revised. The revised penal code is expected to be finalized by the Ministry by the end of 2015, and then must be approved by the President and the National Assembly. As supported by UNAMA, the new penal code will include, for the first time, all anti-corruption provisions mandated by the United Nations Convention against Corruption, crimes required by the protocols on trafficking in humans and smuggling persons of the United Nations Convention against Transnational Organized Crime and the definitions of war crimes, crimes against humanity and genocide consistent with the Rome Statute. • Following the ratification of the Criminal Procedure Code in February 2014, the Ministry of Justice commenced efforts to implement the new code across the legal system and UNAMA continued to provide support to assist the coordination of international support and advice to assist the Ministry. • In 2014, the Policy Advisory Group on Land was established to improve international stakeholders' coherence in providing expert technical advice to support policy discussions with Government counterparts on effective and transparent land administration and management systems. The Group identified several focus areas for policy development and implementation to strengthen land administration and management, including the role of courts and the Afghanistan Land Authority (Arazi) in issuing and registering titles, the role of informal land dispute resolution mechanisms and linkages with the formal legal system, usurped Government land recovery and restitution and enforcement of women's inheritance and Mahr rights.

Indicators of progress	*Metrics*
	• In 2014, UNAMA issued a thematic report on land usurpation which identified a number of deficiencies in the legal framework surrounding land management and recommended the establishment of a national civil law reform group to develop an integrated framework that includes criminal penalties. • In 2014, the Central Department of Prisons drafted its two-year strategic plan, which was approved by the Ministry of Interior Affairs in June. To address continued issues of overcrowding, in 2014 the Ministry of Interior Affairs funded the construction of two prisons at Kapisa and Badakhshan, which will increase the prison holding capacity by 850 beds. The Ministry of Justice also funded the building of juvenile rehabilitation centres in Nangarhar, Farah and Balkh to improve the living conditions and facilitate juvenile justice programmes. • In 2014, the Ministry of Public Health completed a review of the 2009 prison health services package with UNAMA support. As a result, the Ministry of Public Health is redrafting their memorandum of understanding with the Ministry of Interior Affairs to improve service delivery.

IV. Human rights

Benchmark: improved respect for the human rights of Afghans, in line with the Afghan Constitution and international law, with particular emphasis on the protection of civilians, the situation of women and girls, freedom of expression and accountability based on the rule of law

Indicators of progress	*Metrics*
Reduction in the number of incidents of unlawful use of force and intimidation of civilians, through compliance by relevant actors with international law	• In 2014, UNAMA documented 10,548 civilian casualties (3,699 killed and 6,849 injured), a 22 per cent increase in total civilian casualties compared with 2013. Some 72 per cent of civilian casualties were attributed to anti-Government elements, 14 per cent to pro-Government forces (12 per cent to Afghan National Security Forces and 2 per cent to international military forces) and 10 per cent to unattributed cross-fire between pro-Government forces and anti-Government elements. Ground engagements between anti-Government elements and pro-Government forces remained the leading cause of civilian casualties, accounting for 3,605 civilian casualties (1,092 killed and 2,513 injured); followed by improvised explosive devices, accounting for 2,978 civilian casualties (925 killed and 2,053 injured).

Indicators of progress	*Metrics*
	• In 2014, the United Nations-led country task force on monitoring and reporting on children and armed conflict documented 2,502 child casualties (710 killed and 1,792 injured), an increase of 48 per cent compared with 2013.
	• The Government made significant progress in implementing its "road map towards compliance", a 15-point targeted plan aimed at expediting the implementation of the 2011 Action plan to prevent and end underage recruitment. On 13 December 2014, the upper house of the National Assembly approved a draft presidential decree criminalizing underage recruitment by the Afghan National Security Forces, which President Ghani endorsed on 2 February 2015. United Nations advocacy with legislators and Ministry of Justice representatives contributed to the Senate's approval of the decree.
	• In September 2014, a national birth registration strategy was endorsed by the Ministry of Interior Affairs with support from the United Nations Children's Fund (UNICEF), an initiative that will strengthen protection against underage recruitment.
	• In November, Afghan security forces, with the support of the United Nations, conducted a workshop on age assessment procedures for recruitment for the Afghan security forces and stakeholders, which resulted in a revised set of guidelines to improve and standardize age verification procedures across the security sector.
	• In 2014, the Government continued the tracking of civilian casualties through the civilian casualties tracking cell in the Presidential Information Coordination Centre.
	• United Nations advocacy contributed to increased accountability of Afghan Local Police members, including the investigation of 68 accounts of Afghan Local Police-related human rights violations by the Monitoring and Investigations section of the Afghan Local Police Directorate. Officials in the Directorate reported that the investigations led to 64 arrests and four convictions.
	• In 2014, the International Security Assistance Forces made significant progress in marking and surface clearance of high-explosive firing ranges no longer in use to reduce civilian casualties from explosive remnants of war.

Indicators of progress	*Metrics*
Improved awareness by Afghans of their rights and by the Government of its obligations	• UNAMA continued to monitor the treatment of conflict-related detainees in Afghan custody and the implementation of Presidential Decree no. 129 issued in February 2013 aimed at ending and preventing torture and ill-treatment. The country's new Criminal Procedure Code entered into force on 5 June 2014 and strengthened due process and fair trial guarantees. UNAMA advocated for the creation of a national preventive mechanism to address torture and ill-treatment in line with international best practices. • In 2014, UNAMA published two reports on the protection of civilians and carried out advocacy activities with stakeholders and the media to raise awareness among the population of the findings and recommendations. On 13 May, UNAMA launched a booklet on the obligations of all parties to the armed conflict to respect and promote the rights of children guaranteed under Afghan law, the fundamental teachings of Islam and Sharia law and international law, supported by more than 50 workshops with stakeholders and distribution of 7,700 copies of the booklet. • On 8 October 2014, the United Nations organized the "Global Open Day on Women, Peace and Security", under Security Council resolution 1325 (2000), with events in Kabul and in 12 provinces across the country, involving more than 200 women, including from remote districts; the theme was "Women's Participation in Political and Peace Processes — Achievements, Gaps and Way Forward". • In 2014, UNICEF, the Afghanistan Independent Human Rights Commission and other partners sensitized more than 600 participants, including security personnel, provincial and district authorities, religious and tribal leaders, civil society, education personnel, health workers and members of the Child Protection Action Network, on grave violations against children in armed conflict and reporting on and prevention of those violations. • The Ministry of Women's Affairs, with support from the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) conducted a series of awareness-raising activities in 16 provinces on the legal framework addressing the protection needs of women and girls. During the activities, around 1,440 attendees, including police, religious scholars, community leaders and women's groups, received training on the content of the Elimination of Violence against Women law and the legal framework of Afghanistan.

Indicators of progress	*Metrics*
Improved impact of, and support for, legal and policy measures to combat violence against women and girls	• On 1 March and 24 November 2014, the Government, supported by the United Nations, launched two reports on the status of its implementation of the Elimination of Violence against Women law, in line with its commitments under the Tokyo Mutual Accountability Framework. The reports reviewed progress to date on the implementation of the law and proposed a range of remedial actions, including establishing a comprehensive database, strengthening national and provincial commissions on elimination of violence against women, and increasing awareness of the law, which were consistent with United Nations recommendations. • The number of prosecution units established for the elimination of violence against women under the Attorney General's Office increased from 8 to 18 provinces in 2014. The United Nations provided technical support to commissions for the elimination of violence against women in 32 provinces. • The Ministry of Women's Affairs and the Ministry of Finance, with technical support from the United Nations, held a national conference on 16 September 2014, which established a drafting committee charged with developing detailed guidelines to regulate the use of mediation for cases of violence against women. • In January, the Ministry of Interior Affairs endorsed a strategy for the integration and protection of women in the Afghan National Police. On 10 March, an inter-ministerial commission was established and tasked with drafting an action plan to implement the strategy, to which UNAMA provided technical support. The Ministry of Interior Affairs adopted the final plan on 13 August, which outlines measures to improve the participation, protection and professionalization of women in the police. In November, at the request of the Government, UNAMA provided policy advice on steps the Government could take to prohibit sexual harassment in public life. • The lower house of the National Assembly amended article 26 of the Criminal Procedure Code to reinstate previous legal provisions enabling women to continue to testify against relatives, facilitating the prosecution of suspects in cases of domestic violence. The United Nations and partners' advocacy contributed to the process.

Indicators of progress	*Metrics*
	• Beginning on 25 November 2014, as part of the global campaign of 16 days of activism against gender violence, the United Nations supported outreach activities across the country, hosting debates, radio programmes and workshops that raised awareness of the urgent need to address violence against Afghan women and girls and relevant legal protections under Afghan and international law for women and girls.
	• On 16 November, the Ministry of Public Health launched Afghanistan's first Gender-based Violence Treatment Protocol for Health-care Providers, developed together with the United Nations.
Improved awareness of, and support for, legal and policy measures related to combating impunity and furthering transitional justice	• In 2014, the second phase of the Afghan People's Dialogue neared completion. The People's Dialogue, an inclusive civil society-led peace initiative conducted over the past three years with UNAMA facilitation, engaged 6,000 Afghans in identifying local drivers of conflict and developing local road maps for peace. Participants developed 34 provincial road maps for peace with 12 of them launched at a national conference in January 2015. On 10 June 2014, the People's Dialogue launched its report on national findings, which articulated a 10-point national road map for peace with 33 recommendations, including tackling corruption, disempowering and disarming militias, promoting human rights and equitable development and access to services and making the peace process more inclusive.
	• The Government underscored its commitment to the participation of women in political, peace and security processes by endorsing the National Action Plan on the Implementation of Security Council resolution 1325 (2000) at a steering committee meeting in October 2014.
Government fulfilment of reporting requirements on international human rights covenants and conventions and implementation of the recommendations from the Human Rights Council universal periodic review of Afghanistan	• In January 2014, Afghanistan underwent its second universal periodic review by the Human Rights Council. During the review, 89 States made 224 recommendations to Afghanistan. Afghanistan accepted 189, rejected 12 and undertook to consider the remaining 23 recommendations.

Indicators of progress	*Metrics*
	• On 4 August, the Council of Ministers passed the "Regulation on Support of Human Rights in Government Administrations", which clarified the role of the Ministry of Justice's Human Rights Support Unit, mandating it to ensure compliance of national legislation with the country's international human rights commitments and monitor its implementation of United Nations human rights treaties and universal periodic review recommendations.
	• In 2014, the Human Rights Support Unit of the Ministry of Justice, with United Nations support, continued consultations with Government ministries and institutions to prioritize the implementation of its commitments under the Convention on the Rights of the Child.
	• The Government continued preparation of its State party report to the Committee against Torture, holding three conferences in 2014 to engage Government officials, the judiciary and civil society in the reporting process.
Increased capacity and commitment of the Government of Afghanistan and the Afghanistan Independent Human Rights Commission, as the Afghan national human rights institution, to respect, protect, fulfil and promote human rights	• In 2014, the Afghanistan Independent Human Rights Commission made significant efforts to address concerns over its independence, gender-staffing ratio and financing, issues that were raised in its 2013 accreditation review by the Sub-Committee on Accreditation of the International Coordinating Committee of National Human Rights Institutions. In October, the Commission was reviewed for reaccreditation and in December, following the Committee's recommendation, the International Coordinating Committee Bureau made a final decision that the Commission was in compliance with the Paris Principles and retained its "A" status.
	• On 10 December 2014, the Afghanistan Independent Human Rights Commission published its five-year strategic plan for 2014-2018, developed with support from the United Nations. The plan outlines five strategic objectives for the Commission: to promote and protect human rights, to lead the Afghan human rights movement and advocate for change, to monitor the Government's compliance with national and international human rights obligations, to protect the rights of victims and to ensure the Commission's effectiveness.

Indicators of progress	*Metrics*
	• On 20 August, the Afghanistan Independent Human Rights Commission released a report on the causes and consequences of Bacha Bazi ("playing with boys"), a practice that involves the sexual exploitation of boys by men in positions of power in Afghanistan. The Commission called on the Government to end this serious human rights abuse by criminalizing the practice, prosecuting perpetrators and identifying and protecting victims. The report attributed the abusive practice on factors such as weak rule of law, corruption, poverty and the presence of illegal armed groups in the country.
	• UNICEF continued to support national organizations in the provision of psychosocial support for children in detention in Kabul and Kandahar juvenile rehabilitation centres. In total, 338 children, 328 boys and 10 girls, many of whom were detained on national security related charges, were provided with psychosocial support in 2014.

V. Economic and social development

Benchmark: Government policies supported by the international community that promote sustainable economic growth and contribute to overall stability

Indicators of progress	*Metrics*
National priority programmes are designed and implemented with international support and endorsement	• In June 2014, the Ministry of Economy released the completion report for the five-year Afghanistan National Development Strategy, which concluded in 2013 and was the basis for the national priority programmes. The report assessed progress in eight sectors against development indicators, identifying the health sector as the strongest performing, with 88 per cent of indicators achieved, and private sector development and social protection as the weakest sectors, with 45 and 46 per cent of indicators achieved respectively.
	• In 2014, the 21 endorsed national priority programmes continued to serve as the Government's plan for national development and the de facto guidance for donors seeking to align programming with Government priorities.
	• In its paper entitled "Realizing Self-Reliance — Commitments to Reforms and Renewed Partnership", the Government expressed the intent to consolidate national priority programmes, with the aim of reducing the total from 21 to 12 or fewer.

Indicators of progress	*Metrics*
More equitable distribution of development assistance and Government expenditure throughout Afghanistan	• In October 2014, President Ghani instructed the Ministry of Finance and the Independent Directorate of Local Governance to formulate a proposal for increased budget allocation to the provinces of up to 40 per cent. In 2014, all 34 provinces were engaged in the Pilot Provincial Budgeting Programme, with the 12 least-developed provinces receiving $3 million each and the remaining provinces receiving $1 million each.
Increased revenue collection and sustainable growth based on Afghan resources	• The World Bank's Global Economic Prospects report of January 2015 continues to show a slowdown of the country's growth in gross domestic product, from 3.7 per cent in 2013 to 1.5 per cent in 2014. The report projects increasing growth rates from 2015-2017.
	• In 2014, Government revenue collection fell short, with revenues of $1.8 billion against a target of $2.2 billion. Delays in introducing new tax measures, in particular a value-added tax; weak customs and tax compliance; and uncertainties arising from the political and security transitions contributed to the decline in revenues, which led to an unfinanced fiscal gap.
	• In October 2014, the Government wrote to donors requesting funding to close the fiscal gap. Several donors responded with funding over the following months, in some cases shifting funds previously intended for development initiatives to help fill the gap. The Government also shifted funds away from development initiatives to fill the gap; the 2015 budget, approved by the National Assembly on 28 January 2015, allows ongoing Government-funded development projects to continue, but approved no new discretionary initiatives for 2015.

VI. Regional cooperation

Benchmark: sustained and effective regional coordination in support of prosperity, peace and stability

Indicators of progress	*Metrics*
Improved coordination of regional bodies and increased regional investments	• From 2 to 11 February 2014, a delegation of 13 representatives from the Afghan National Disaster Management Agency visited Japan as part of activities supported by Japan under the Heart of Asia-Istanbul Process confidence-building measures.

Indicators of progress	*Metrics*
	• On 13 February, the eighth Trilateral Pakistan-Afghanistan-Turkey Summit was held in Ankara and focused on the theme "Sustainable peace in the Heart of Asia". The joint statement emphasized the importance of a political settlement within the framework of the Afghan Constitution and called upon the Afghan Taliban to join the peace process.
	• On 16 February, Afghanistan and Kyrgyzstan signed three Memorandums of Understanding to strengthen ties on political, economic and security issues.
	• On 26 and 27 February, Afghanistan hosted a workshop on countering terrorism financing, as part of the Heart of Asia-Istanbul Process counter-terrorism confidence-building measures.
	• On 3 March, the Foreign Ministries of Afghanistan and Turkmenistan signed a programme of cooperation for 2014-2015.
	• On 5 March, in Moscow, an anti-cannabis seminar was held as an activity under the counter-narcotics confidence-building measures of the Heart of Asia-Istanbul Process. On 8 and 9 March, a counter-improvised explosive device workshop under the counter-terrorism confidence-building measures of the Process took place in Kabul.
	• On 26 March, five new bilateral agreements were signed between Afghanistan and Tajikistan, including a Joint Declaration on the Expansion and Strengthening of Bilateral Relations, and a cooperation agreement between their Interior Ministries.
	• On 27 March, the Presidents of Afghanistan, the Islamic Republic of Iran, Pakistan and Tajikistan held a quadrilateral summit. Their joint statement reiterated their support to the Afghan-led regional efforts within the framework of the Heart of Asia-Istanbul Process; emphasized the need for joint efforts, through enhanced security cooperation, to combat the financing and support of terrorism; and underscored the importance of supporting and facilitating direct dialogue and reconciliation.
	• On 27 March, the World Bank Board of Directors approved $526.5 million in grant and credit financing for the Central Asia South Asia Electricity Transmission and Trade Project for Afghanistan, Kyrgyzstan, Pakistan and Tajikistan. On 2 December, in Istanbul, Turkey, the four countries signed a pricing and quantities agreement on the project.

Indicators of progress	*Metrics*
	• On 15 May, the fourth Regional Technical Group meeting of the Trade, Commerce and Investment Opportunity confidence-building measure of the Istanbul Process was held in New Delhi, India, where the confidence-building measures activity plan for 2014-2015 was developed. • On 2 July, in Kabul, President Karzai met with the Iranian Deputy Foreign Minister for Asia and Pacific Affairs, Ebrahim Rahimpour, to discuss how to develop bilateral relationships in all fields. • On 8 July, Afghanistan, India, Pakistan and Turkmenistan signed the operational plan for the Turkmenistan-Afghanistan-Pakistan-India gas pipeline. • On 10 July, a second Senior Officials Meeting of the Heart of Asia-Istanbul Process took place in Beijing. The meeting was to provide comments on the draft declaration of the fourth Ministerial Conference of the Heart of Asia-Istanbul Process and review progress on the six confidence-building measures. • The 2014 Shanghai Cooperation Organization Summit took place in Dushanbe on 11 and 12 September. The Summit Declaration expressed support for Afghanistan as an independent, peaceful, neutral and prosperous State, and for strengthening the central coordinating role of the United Nations in international efforts to an Afghan settlement. • On 18 October, President Ghani and President Erdogan of Turkey signed a Strategic Partnership and Friendship Agreement on security, reconstruction, trade and investment cooperation. • On 28 October, during President Ghani's official visit to China, the two countries signed four agreements addressing trade, bilateral economic ties, humanitarian aid and travel permits for public servants. • On 30 and 31 October, the Heart of Asia-Istanbul Process Senior Officials Meeting and Ministerial Conference were held in Beijing. The Ministerial Conference concluded with the Declaration entitled "Heart of Asia-Istanbul Process: Deepening Cooperation for Sustainable Security and Prosperity of the Heart of Asia Region". • On 15 December, the Shanghai Cooperation Organization Summit took place in Kazakhstan. Chief Executive Abdullah represented Afghanistan.

VII. Partnership between the Government of Afghanistan and the international community

Benchmark: coherent support by the international community for Afghan priorities within an Afghan-led coordination framework

Indicators of progress	*Metrics*
Increased percentage of aid aligned with the Afghanistan National Development Strategy and Government priorities	• On 24 July 2014, the Government began its annual Development Cooperation Dialogues, which are high-level meetings between the Ministry of Finance and major donors that aim to improve aid coordination. For the first time, the 2014 Dialogues included United Nations agencies, funds and programmes. • In October, the Ministry of Finance updated its aid management policy guidance note on aligning donor funding with national priority programmes. • In the fourth quarter of 2014 and first quarter of 2015, a number of donors provided funding in response to the Government's October 2014 request for assistance to fill the 2014 fiscal gap. The contributions allowed the Government to address urgent priorities, including salary payments and payment of arrears, and were largely delivered through on-budget mechanisms. • In January 2015, the President's Office contacted a number of major donors, as well as United Nations agencies, funds and programmes, to request reviews of aid and assistance portfolios, including programme performance and alignment with the Government's reform plans. • On 6 May 2014, the Government endorsed in principle the United Nations Development Assistance Framework for 2015-2019, which, it recognized, was aligned with Government programmes and development plans. The Framework supports key areas of the Afghan development agenda focused on the licit economy, basic services, social equity, the rule of law and governance.
Improved accountability of procurement and contracting on behalf of the Government and the international community	• The Incentive Programme of the World Bank-administered Afghanistan Reconstruction Trust Fund encourages ministries to develop procurement capacity that can be certified by the Ministry of Finance Procurement Policy Unit. The Programme set targets of three new certifications for each of the years from 2012 to 2014. In 2012 and 2013, the Government achieved that target. In 2014, the Ministry of Finance reported one certification for the Office of the State Minister for Parliamentary Affairs.

Indicators of progress	*Metrics*
	• The Government's paper, entitled "Realizing Self-reliance — Commitments to Reforms and Renewed Partnership", announced its intention to reduce collusive procurement practices, described as a key driver of corruption, by forming a national procurement board to manage high-value contracts using internationally recognized standards and procedures.
Strengthening of the Joint Coordination Monitoring Board in support of the Kabul process and as a means of regular review of progress on Afghan priorities and mutual commitments	• On 27 November 2014, at the request of the Government, a special meeting of the Joint Coordination and Monitoring Board was convened, with UNAMA as co-chair. During the meeting, the Government gave a preliminary presentation of its reform plans developed for the London Conference on Afghanistan and outlined in the paper entitled "Realizing Self-reliance — Commitments to Reforms and Renewed Partnership".
	• Throughout 2014, the aid coordination group of the heads of donor agencies continued to meet regularly, alternating between donor-only meetings hosted by UNAMA and joint donor-Government meetings hosted by the Ministry of Finance. The regular meetings, accompanied by working meetings of a subset of major donors, supported the ongoing review of development progress and Government and donor mutual commitments.

VIII. Counter-narcotics

Benchmark: sustained trend in the reduction of poppy cultivation, narcotics production and drug addiction

Indicators of progress	*Metrics*
Decrease in poppy cultivation, narcotics production and addiction rates	• Opium poppy cultivation in Afghanistan increased again in 2014, with the total area under cultivation estimated at 224,000 hectares, a 7 per cent increase over the 209,000 hectares cultivated in 2013. Opium production in 2014 is estimated at 6,400 tons, which represents a 17 per cent increase over the 5,500 tons in 2013 and is the second-highest level of opium production since 1994. The increase was accompanied by a decrease in prices, leading to an overall fall in the value of the country's opium economy. The overall number of poppy-free provinces in Afghanistan remained the same in 2014, with 98 per cent of total opium cultivation in the southern, eastern and western regions of the country.

Indicators of progress	*Metrics*
	• In 2014, the capacity of drug treatment facilities increased to a total of 39,200 beds in 123 treatment facilities in 28 provinces of Afghanistan.
	• In 2014, the United Nations Office on Drugs and Crime (UNODC) worked closely with the Government and donor community to develop a transition plan for the transitioning of drug treatment centres to the Ministry of Public Health. In line with the first phase of the plan, 13 drug treatment centres were handed over to the Government in 2014.
Increase in effective interdiction and counter-trafficking efforts	• In 2014, counter-narcotics police conducted 2,734 operations, seizing 4,146 kg of heroin, 6,361 kg of morphine, 69,169 kg of opium, 44,583 kg of hashish, 3 kg of methamphetamine, 39,608 kg of solid precursor chemicals, and 48,851 l of liquid precursor chemicals. In addition, a total of 45 heroin manufacturing laboratories were dismantled in 2014. The operations led to the arrest of 2,803 suspects, the deaths of five Afghan National Security Forces personnel and two counter-narcotics police, and the wounding of nine counter-narcotics police.
	• The National Intelligence Working Group on Precursors continued to support inter-agency cooperation in strengthening precursor control and information sharing in Afghanistan. In 2014, the Working Group reviewed results of backtracking investigations into 11 seizures, involving over 5 tons of acetic anhydride, 4 tons of hydrochloric acid and 16 tons of ammonium chloride.
	• In May, a ministerial-level meeting within the framework of the Afghanistan-Kyrgyzstan-Tajikistan Initiative was convened to review progress made and endorse a road map of joint activities, which enabled law enforcement agencies from the three countries to conduct joint operations, resulting in the seizure of 137 kg of hashish and 11 kg of opium and the arrest of two suspects.
	• In 2014, within the framework of the Triangular Initiative between Afghanistan, the Islamic Republic of Iran and Pakistan, a number of joint operations were conducted, which resulted in the seizure of 243 kg of opium and 1,020 kg of hashish and the arrest of 10 suspects.

Indicators of progress	*Metrics*
Increase in licit agriculture and related private capital investment in areas previously used for poppy cultivation	• Despite the increase in opium poppy cultivation in 2013 and 2014, there have also been significant increases in agricultural production and productivity, primarily in areas which are relatively poppy-free. The average increase in the export of agricultural and non-agricultural commodities was 33.3 per cent in 2014. According to the Afghan Chamber of Commerce and Industries, exports of dried fruits and medicinal plants increased by 27.8 and 20.5 per cent respectively in 2014, totalling $234.7 million. In addition, carpet exports increased by 149.0 per cent in 2014 and exports of cereal crops increased by 10.0 per cent. • To support regional cooperation on alternative livelihoods initiatives, from 9 to 12 November 2014 UNODC facilitated engagements with experts from the Islamic Republic of Iran and Tajikistan in an effort to develop the vegetable oil industry in Afghanistan and establish links between Afghan cotton traders and the textile industry in China.

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Review of the efficiency of the administrative and financial functioning of the United Nations

Fourth progress report on the accountability system in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the fourth progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/69/676), submitted pursuant to General Assembly resolution 68/264. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 27 February 2015.

2. The fourth progress report provides information on the following aspects of the accountability system: (a) enterprise risk management system and internal control framework; (b) results-based management; (c) personal accountability; (c) strengthening accountability in field missions; (d) International Public Sector Accounting Standards (IPSAS) and the enterprise resource planning system Umoja; (e) ethics and accountability; and (f) strengthening accountability in procurement.

II. Observations and recommendations

A. Secretariat-wide enterprise risk assessment

3. In his fourth progress report, the Secretary-General provides information on the process for the conduct of the enterprise risk assessment; the establishment of a risk register; the identification of six critical risks areas; and a governance structure for enterprise risk management (A/69/676, paras. 3-43).

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4. In his report, the Secretary-General indicates that a Secretariat-wide risk assessment was conducted under the authority of the Management Committee and a preliminary risk register established in consultation with Secretariat offices/departments and offices away from Headquarters. The senior managers of the Secretariat collectively identified 23 risks, which were grouped under the following five main categories: strategic (5 risks); governance (7 risks); operational (8 risks); financial (2 risks); and compliance (1 risk). Of the 23 risks, 9 were categorized as "very high", including 6 considered critical, requiring the immediate attention of senior managers; 10 as "high" and 4 as "medium". The risks identified are represented in a risk dashboard set out under paragraph 10 of the report.

5. The Secretary-General also indicates in his progress report that the Secretariat will proactively mitigate and focus its attention on the six critical risk areas identified, which include: (a) organizational structure and synchronization; (b) organizational transformation; (c) strategic planning and budget allocation; (d) safety and security; (d) extrabudgetary funding and management; and (f) human resources strategy, management and accountability. He further indicates that the risk register will summarize corporate risk ownership and key risk drivers that provide the basis for the development of detailed risk treatment action plans with regard to the six critical risks.

6. A governance structure for the enterprise risk management system has been established comprising four main components: (a) the Management Committee, which also functions as the Enterprise Risk Management Committee; (b) corporate risk owners who are officials at the level of Assistant Secretary-General and above and are responsible for identifying, mitigating and managing risks in their respective areas of responsibility; (c) risk treatment working groups comprised of staff members with specialized knowledge from different departments and offices to support the work of the corporate risk owners; and (d) an enterprise risk management function in the Office of the Under-Secretary-General, Department of Management, to provide a common methodology and tools for the enterprise risk management system, coordinate meetings and report on progress. The Secretary-General indicates in his report that since the primary critical risks that have been identified are closely interrelated, there is a need for close coordination of the activities of the working groups. The Deputy Secretary-General has been entrusted with the responsibility for ensuring proper dialogue and coordination across the different risk treatment working groups.

7. The Secretary-General states that the enterprise risk management system is a critical element in the accountability framework of the Secretary-General and will help to embed a culture of risk management in the daily work of the Secretariat and enhance stakeholder confidence. He notes, in paragraphs 38 to 40 of his report, that the Board of Auditors and the Independent Audit Advisory Committee have commented favourably on the progress made in the implementation of the enterprise risk management system.

8. **The Advisory Committee welcomes the progress made thus far, including the conduct of a risk assessment exercise, the establishment of a risk register, the identification of critical risks, the formalization of a governance structure for enterprise risk management and the designation of a corporate risk owner for each of the six critical risks identified. The Committee emphasizes that continued commitment at all levels of the governance structure will be required to ensure**

that a culture of accountability is effectively embedded in the working habits of the Secretariat. The Committee also expects that key risks to the achievement of the organizational goals will be proactively managed and mitigated in a manner that supports the successful and timely delivery of mandates and the implementation of major initiatives on time and within budget. The Committee trusts that the Secretary-General will make every effort to ensure that enterprise risk management does not become simply a paper exercise but contributes in a concrete manner towards strengthening organizational accountability.

B. Results-based management

9. In paragraphs 47 to 52 of his report, the Secretary-General provides an update on the actions taken to implement the activities outlined in his third progress report (A/68/697, para. 22) to accelerate the implementation of results-based management in the Secretariat. He indicates that these activities are being undertaken in a phased approach over the current biennium and will continue in 2016-2017. Key activities completed thus far include: (a) the delivery of tailored training by the Office of Programme Planning, Budget and Accounts on the preparation of the 2016-2017 budget and logical frameworks to the programme managers of 25 departments and offices between February and April 2014; (b) the delivery of nine training sessions on programme monitoring and reporting by the Office of the Under-Secretary-General for Management to staff from 25 departments and offices in New York, Geneva and Vienna from August to December 2014; and (c) implementation of a pilot for strengthening the self-evaluation capacity within the Department of Management to address the lack of resources for implementing a strong evaluation framework Secretariat-wide. **The Advisory Committee welcomes the efforts made thus far to deliver training on the formulation of logical frameworks and programme monitoring and reporting. The Committee also looks forward to receiving further information on the results of the pilot for strengthening the self-evaluation capacity in the Department of Management.**

10. With regard to institutional or collective accountability, the Advisory Committee recalls that in his report entitled "Towards an accountability system in the United Nations Secretariat (A/64/640), the Secretary-General stated that the strategic framework, the programme budget and peacekeeping budgets documents, which clearly specify the results the United Nations must achieve in a given cycle with the resources appropriated to the Organization by Member States, are at the core of the accountability system. In its resolution 64/259, the General Assembly decided that the definition of accountability should include, inter alia, achieving objectives and high-quality results in a timely and cost-effective manner; truthful, objective, accurate and timely reporting on performance results; and responsible stewardship of funds and resources. The Committee further recalls that in his report on progress towards an accountability system in the United Nations (A/66/692) the Secretary-General indicated that in 2011, the compacts had been adapted to include the following sections: achieving objectives and high-quality results, reflecting both the personal objectives of each senior manager and the institutional objectives contained in the planning and budget documents; responsible stewardship of resources; implementation of the recommendations of oversight bodies; compliance with regulations and rules; and compliance with ethical standards. In paragraphs 28 to 33 of that report, the Secretary-General also provided information on a number of

measures taken to strengthen the performance of senior managers and institutional accountability.

11. In his fourth progress report, the Secretary-General indicates that the performance of the Organization is assessed through the biennial programme performance report (see A/69/144) and, since 2012, also through an interim programme performance report. He further indicates that in order to assess individual and institutional performance simultaneously, the Management Performance Board holds a dedicated meeting each year to review the performance of the Organization against the indicators in the programme budget as well as the performance of senior managers against the targets in their annual compacts.

12. Upon enquiry, the Advisory Committee was provided with a list of the standard managerial indicators in the senior manager compacts used to assess performance, with details on performance recorded over a three-year period, from 2011-2013 (see annex I). The Committee was informed that the most serious weaknesses identified in the performance of senior managers related to compliance with the recruitment timeline which, in 2013, showed satisfactory performance in only 13 per cent of the cases that 2013 and to the proportion of female staff in senior posts (P-5, D-1 and D-2), which was deemed to be satisfactory in 53 per cent of cases that year. With regard to performance data on the timely submission of reports for processing to the Department for General Assembly and Conference Management, which showed that performance weakened from 2011 to 2012 and was no longer included in the compacts in 2013 (see annex I), the Committee was informed that, based on data recorded by the Department, the overall compliance rate rose to 81 per cent in 2013, including 60 per cent at Headquarters. With regard to financial disclosure requirements, the Committee was informed that the rates provided (see annex I) reflected performance as at 31 March, the annual initial due date for filing, but that compliance rates typically increased to over 95 per cent by the month of June and reached 100 per cent by the end of the year when the filing season officially ended. The Committee was provided with further data on the implementation status of the recommendations of oversight bodies (see annex II).

13. Based on its recent consideration of a variety of reports submitted by the Secretary-General, the Advisory Committee is of the view that in addition to the above mentioned indicators, there remain serious managerial performance issues that need to be addressed, in particular on the question of the responsibility of managers for the effective and efficient use of resources under their stewardship. Some examples of such issues include: (a) delays and cost escalation in the implementation of the Umoja project because of the lack of timely action in addressing severe internal difficulties and the leadership crisis faced during the initial implementation phase of the project; (b) as budget performance reports continue to show, significant variances under individual categories of expenditure compared with the budgetary provisions, which in the view of the Committee do not always reflect changes in mandated activities or operational constraints but also reflect weaknesses in programme planning and budgeting; (c) lack of availability of adequate information for decision-making by the General Assembly on the allocation of resources, as observed by the Committee in its report on the standards of accommodation for air travel (A/69/787); and (d) Secretariat departments/offices continue to work in silos without coordination, resulting in duplicative information and communications technology (ICT) structures, the most recent example of such being the replacement of the Lotus Notes e-mail system with the mail server Microsoft Exchange system

for use in peacekeeping operations, without a prior cost-benefit analysis having been undertaken, as indicated in the report of the Board of Auditors on United Nations peacekeeping operations (A/69/5 (Vol. II), paras. 371-374).

14. As shown in the above-mentioned examples, the lack of prompt managerial action and effective decision-making, as well as a lack of coordination and cooperation, have resulted in significant costs and the inefficient use of resources. The Advisory Committee considers that, in addition to the existing managerial indicators in the senior manager compacts, greater emphasis should be placed on assessing performance with respect to the effective and efficient management of resources, including more accurate planning and estimation of budgetary requirements and rigorous financial management. **Taking into account the definition of accountability adopted by the General Assembly (see para. 10 above), the Advisory Committee recommends that the General Assembly request the Secretary-General to consider introducing additional objectives and indicators in the senior manager compacts, with a view to assessing their performance and holding them to account for the responsible stewardship of financial and human resources.**

15. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide in his next progress report a baseline for the assessment of institutional accountability. It further recommends that the Assembly request the Secretary-General to provide in future progress reports on the accountability system, an analysis of performance, taking into account the comments and observations of the Committee set out in the paragraphs above. The Committee considers that the implementation of the recommendations of oversight bodies is an essential part of the system of accountability and therefore recommends that Assembly request the Secretary-General to also include in future progress reports an update of the implementation status of oversight recommendations (see annex).**

16. As indicated by the Secretary-General in paragraph 53 of the fourth progress report, the budget formulation module of Umoja Extension 2 will include programme planning, monitoring and reporting, and the corresponding training, and is expected to be designed, built and rolled out between 2015 and 2017 (see also para. 26 below). In that connection, the Advisory Committee recalls having noted that, since the introduction of results-based budgeting in the United Nations, performance measurement and reporting have been hampered by the difficulties experienced in linking programmatic, financial and human resources data in current information systems. The Committee has also stressed the need for a comprehensive, integrated information system for programme planning, monitoring of programme budget implementation and evaluation and performance reporting, which would allow, inter alia, requests for resources to be related to outputs and accomplishments (see A/58/759, paras. 14-17). **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in his next progress report further details on the solution being designed to address the Organization's data and information needs in the area of programme planning, monitoring and reporting.**

C. Personal accountability

17. In his report on performance management (A/69/190/Add.2 and Corr.1), the Secretary-General indicates that he has presented proposals for revisions to the performance management policy and electronic performance management tools, which are expected to be implemented in April 2015, subject to endorsement of his proposals by the General Assembly (see also A/69/572, paras. 87-97). In paragraph 56 of the fourth progress report, the Secretary-General provides further information on the status of the accountability action plan as it relates to performance management and the activities undertaken in the areas of training on performance management; improving reporting capabilities; the promulgation of guidance on awards and recognition; and the issuance of detailed guidance on evaluating staff and handling underperformance.

18. Information on the senior manager compacts is provided in paragraphs 57 to 59 of the progress report, in particular on the actions undertaken in response to paragraph 18 of General Assembly resolution 68/264. The Secretary-General reports that the Management Performance Board conducted for the first time in 2014 a midyear review of the compacts to identify areas of weakness requiring attention by senior managers before the end of the year. He indicates that the Board also decided to involve the Executive Office of the Secretary-General more proactively in the drafting of the 2015 compacts and the end-of-cycle review of performance and in addressing systemic issues that prevent senior managers from meeting their targets, such as recruitment timelines, where compact performance was uniformly weak (see para. 12 above). The Secretary-General also reports that the completion rate for performance appraisals has increased from 70 per cent for the performance cycle that ended in March 2013 to 86 per cent in 2014, following the introduction of an indicator related to the completion of end-of-cycle performance appraisals in the senior manager compacts.

19. In addition, the Secretary-General states in the fourth progress report his intention to introduce a modified compact for the new position of representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund and to include in the process of year-end performance assessments certain other United Nations entities whose executive heads are under his authority.

20. **The Advisory Committee notes the steps that continue to be taken to develop the personal accountability system of the United Nations. The Committee looks forward to receiving information on the further strengthening of the system, including implementation of the revised performance management policy, subject to its endorsement by the General Assembly.** The observations and recommendations of the Advisory Committee on the proposals of the Secretary-General on performance management are contained in its latest report on human resources management (A/69/572, paras. 87-97).

21. The Advisory Committee recalls that the report of Board of Auditors on peacekeeping operations for the period ended 30 June 2014 cites several cases in which delays, the lack of monitoring and timely action by staff or apparent carelessness resulted in waste or inefficient use of resources and, in some cases, considerable financial loss to the Organization (see A/69/5 (Vol. II), paras. 117, 119,

209, 391 and 393).[1] The Committee notes, however, that in his fourth progress report, the Secretary-General does not reflect how accountability is applied in such cases.

22. **The Advisory Committee believes that there is a need to address what, in its view, is a gap in the system of accountability of the United Nations. The Committee recommends that the General Assembly request the Secretary-General to provide, in his next report, information on the regulatory framework and current practice regarding the application of personal and financial responsibility of United Nations staff members for the efficient and effective management of resources placed under their stewardship. The Committee further recommends that the Assembly request the Secretary-General to provide, in his next report, proposals on the criteria to be used for evaluating performance in this regard and for strengthening the system of personal accountability, including mechanisms for enforcing accountability.**

D. Accountability in field missions

23. Information on the status of the action plan as it relates to strengthening accountability in field missions is provided in paragraphs 63 to 67 of the fourth progress report. The Secretary-General indicates that: (a) a policy on accountability for conduct and discipline in field missions has been finalized and will be presented for adoption by the senior management team in January 2015; (b) risk management focal points have been established in missions, and training activities are planned in the 2014/15 budget period; (c) letters of representation received from the directors and chiefs of mission support of the peacekeeping missions and the Global Service Centre indicating that the chief fiduciaries had managed the resources placed under their stewardship in compliance with the applicable United Nations regulations and rules have been reviewed; and (d) a pilot implementation of the enterprise risk management system was conducted at the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) in January 2015 (see para. 25 below).

24. The Secretary-General states in his report that the above-mentioned new policy on accountability for conduct and discipline in field missions details roles and responsibilities for ensuring the implementation of the United Nations strategy to address misconduct in field missions, in particular sexual exploitation and abuse, through prevention, enforcement and remedial actions. Upon enquiry, the Advisory Committee was informed that the presentation of the policy on conduct and discipline for adoption by senior management was postponed to the last week of February 2015, owing to priority being given to the preparation of the report of the Secretary-General on special measures for protection from sexual exploitation and sexual abuse. The Committee was further informed that the existing rules applicable to different categories of personnel will not be changed in the new policy, but they will be consolidated into a single document. The policy will also set out the existing framework to ensure accountability for the conduct and discipline of all personnel serving in peacekeeping and special political missions. Upon enquiry, the Committee was also provided with further information on the overall number of

[1] The Advisory Committee will comment on individual cases in the context of its forthcoming reports on the proposed budgets of the relevant peacekeeping missions for the 2015/16 period, as well as in its cross-cutting report on peacekeeping operations.

cases recorded over the past over three years, with a breakdown by mission and type of case. The Committee was informed that none of the staff members against whom a sanction was imposed had been imprisoned and that none of the cases involved the trafficking of children. The Committee will make further observations on the subject in the context of its consideration of the forthcoming report of the Secretary-General on special measures for protection from sexual exploitation and sexual abuse, which will be included in the next report of the Committee on cross-cutting issues related to peacekeeping operations and in its reports on the budget performance of relevant peacekeeping missions for the period 2013/14.

25. Upon enquiry, the Advisory Committee was informed that the pilot implementation of the enterprise risk management system had been conducted at MONUSCO in the second week of January 2015 and that the preparation of a risk register for the Mission was under way. The Mission will then determine how to address any of the critical, high priority risks identified. Based on the lessons learned, the Departments of Peacekeeping Operations and Field Support will replicate the implementation of the risk assessment process in other missions. In addition, training on the skills required to carry out risk assessments was planned to be delivered to risk management focal points during the fourth quarter of the 2014/15 peacekeeping budget period.

E. International Public Sector Accounting Standards and Umoja

26. With regard to the impact of Umoja on accountability, the Secretary-General indicates that some positive trends appear to be developing following its implementation, including: (a) increased integration of management processes in the areas of procurement and finance, through the implementation of a centralized catalogue of goods and services and a common chart of accounts; (b) increased management effectiveness by making available more and higher-quality information, such as a consolidated vendor database, a transparent view of the Secretariat's real estate portfolio and increasingly comprehensive information on assets; and (c) workflows that are more efficient and clearer lines of accountability (see also para. 14 above).

27. The Secretary-General also indicates that IPSAS-compliant accounting significantly augments transparency through the availability of much more detailed and comprehensive information on the Organization's financial position, financial performance and cash flows, as well as on its use of its resources. It also allows for better traceability of management decisions and enables establishing responsibility for accounting transactions and specific aspects of the Organization's performance and position, which in turn, will allow for improved accountability. As indicated in paragraph 77 of the progress report, in its first IPSAS-compliant financial statements for peacekeeping operations as at 30 June 2014, the Organization presented property, plant and equipment balances of $1.4 billion, inventory of $0.4 billion, actuarially valued employee benefit liabilities of $1.4 billion and provisions for probable future cash outlays of $0.5 billion.

28. **The Advisory Committee intends to assess in future reports the effect of the implementation of the International Public Sector Accounting Standards and of Umoja on improvements in the functioning of the Organization and on enhanced accountability and transparency.**

F. Ethics and accountability

29. The fourth progress report provides information on the activities of the Ethics Office, including: (a) the launch of a redesigned online introductory ethics training programme in September 2014; (b) the completion of comprehensive reviews of the regulatory frameworks for the Secretary-General's bulletins on protection against retaliation (ST/SGB/2005/21) and financial disclosure (ST/SGB/2006/6); and (c) delivery in July 2014 of a proposed model of ethical leadership for senior managers, followed by ongoing consultations with the Department of Management.[2]

30. Upon enquiry, the Advisory Committee was informed that the reputational risk assessment referred to in paragraph 86 of the progress report was conducted by the Ethics Office in 2012 at eight peacekeeping missions and assessed the extent to which staff believed they worked in and contributed to a culture informed by ethics and integrity. The assessment systematically identified staff perceptions on both the likelihood of risk occurrence and the potential seriousness of such risks having an impact on the ability of the United Nations to fulfil its peacekeeping mandate and further established baseline metrics for tracking the impact over time of the Organization's commitment to ethics in the workplace. The Committee is of the view that the outcome of such an assessment could serve to provide valuable inputs to the efforts being undertaken to build and embed a culture of greater accountability. The Committee will comment further on this issue in the context of its consideration of its future reports on human resources management.

31. **The Advisory Committee reiterates its observations regarding the role of the Ethics Office in ensuring full compliance with the requirements of the financial disclosure programme and the importance of taking timely action to impose appropriate measures in all cases of non-compliance with the programme (see A/68/523, para. 32). The Committee intends to review the situation in its next report on the activities of the Ethics Office, within the context of its next report on human resources management.**

G. Strengthening accountability in procurement

32. In paragraphs 93 to 97 of his report, the Secretary-General provides an update on the training activities conducted as part of the three-tiered training road map adopted in 2009 for the professionalization of the procurement function.

33. The Advisory Committee recalls that the in its report on peacekeeping operations for the period ended 30 June 2014 (A/69/5 (Vol. II)), the Board of Auditors indicates that a number of procurement actions were completed without seeking the recommendation of the Headquarters Committee on Contracts. The Board has stressed the need for greater adherence to the recommendations of the Headquarters Committee on Contracts in order to provide assurance with regard to the fairness, integrity, transparency and impartiality of the procurement process. The Advisory Committee will comment further on the matter in the context of its report on United Nations procurement activities and its reports on the proposed budgets of the relevant peacekeeping missions for the period 2015/16. **The Advisory**

[2] The Advisory Committee commented on these issues in the context of its report on human resources management (A/69/572, paras. 170-173; see also A/69/332).

Committee recommends that the General Assembly request the Secretary-General to ensure that the procurement training programme fully addresses the provisions of the procurement manual regarding the respective roles of the Headquarters Committee on Contracts and the local committees on contracts in the procurement process.

H. Other matters

34. The Advisory Committee requested statistics on the number of cases of alleged breaches of confidentiality recorded over the past three years, the sanctions imposed and any disciplinary action taken. It was informed that while a number of cases tangentially involved the improper disclosure of information (staff regulation 1.2 (i)) to a third party, such as in the context of a procurement exercise, the cases typically involved the violation of a staff regulation or rule rather than a breach of confidentiality. One case, which had been recorded as a clear breach of confidentiality of official communications entrusted to a staff member during the course of the performance of duties, had resulted in the dismissal of the individual in question. The Committee will revert to the issue in the context of its consideration of the relevant reports of the Secretary-General.

35. During its consideration of the report of the Secretary-General on the proposed budget for the United Nations Mission for Ebola Emergency Response (UNMEER), the Advisory Committee learned that at least two of eight armoured vehicles that had been acquired by the United Nations Logistics Base at Brindisi, Italy, at a high cost to the Organization and that had been transported to the Mission, were not required because the security situation at the location for which the vehicles were intended did not warrant such protection. On the basis of its exchange with the representatives of the Secretary-General, as well as the multiple written responses it had received to its queries, it is not clear to the Advisory Committee whether the assessment by the Department of Safety and Security on the locations of the planned deployment of the armoured vehicles had been properly taken into account prior to the acquisition. **The Advisory Committee is of the view that such a situation raises questions about the chain of decision-making and the effectiveness of the internal controls that could have prevented such acquisitions, as well as about how accountability, including personal and financial accountability, is applied on a practical level. The Committee will address this specific issue further in the context of its consideration of the proposed budget for the Mission. However, the Committee believes that this case is illustrative of the broader concerns regarding the arrangements for the application of personal and financial accountability for actions taken in breach of existing procedures that result in financial loss to the Organization** (see para. 22 above).

36. The Advisory Committee also recalls that, in response to a recommendation of the Board of Auditors, the Secretariat had indicated that a report on global service delivery models would be submitted for consideration by the General Assembly at its sixty-eighth session (A/67/651).[3] The issuance of the report was delayed and it is

[3] In its first annual progress report on the implementation of the enterprise resource planning system (A/67/164), the Board of Auditors indicated that the redesign of the service delivery model should have been one of the project's priorities and that a Secretariat-wide approach to common service delivery could facilitate the transition to the new enterprise resource planning system and also generate considerable efficiencies in the long term.

now expected to be submitted for consideration by the Assembly at its seventieth session. The Committee has frequently stressed that any changes to the service delivery model of the Organization must approved by the Assembly.

37. The Advisory Committee requested addition information on whether any action had been taken in advance of the issuance of the report of the Secretary-General and the General Assembly's decision thereon to transfer administrative functions, including posts/positions and any other resources from other departments, to the Department of Management at Headquarters in New York or to the United Nations Office in Geneva. The Committee was informed that the Secretariat was guided by the pronouncements of the General Assembly in terms of all changes in the current service model requiring prior approval (A/67/565, para. 75), and that proposals for a new global service delivery model, including service centres, will be submitted to the Assembly at its seventieth session for its consideration and approval.

38. The Advisory Committee was further informed that in order to ensure the smooth deployment of Umoja at Headquarters in November 2015, where a number of administrative structures exist, while continuing to provide essential services to ongoing programmes, it had become apparent to the Secretariat that the most efficient and pragmatic way of preparing the deployment of Umoja was to constitute a "Headquarters deployment group" by collocating the staff required to perform transactional functions in departmental executive offices along with the operational elements of the Department of Management (for example, human resources services and accounts payable). The deployment group will coordinate and manage all Umoja workflows and processes, in close consultation with the Umoja team and process owners, in order to ensure the successful preparation and deployment of the Umoja operating model. The collocation of staff did not result in the formal transfer or reassignment of posts/positions among departments/offices or from offices/departments to the Department of Management. The Committee will address this issue further in the context of its consideration of the proposed programme budget for the biennium 2016-2017.

39. **The Advisory Committee considers that, at the present stage, the progress report of the Secretary-General should continue to be submitted on an annual basis until the accountability system has been fully developed and implemented. In view of the nature of the subject matter and the issues discussed, the Committee sees merit in the concurrent consideration of the progress report on the accountability system with the reports of the Secretary-General on human resources management, which would allow for better linkages between personal accountability and performance management issues. The Committee intends to revisit the question of the frequency and timing of the consideration of the progress report on the accountability system in the future.**

III. Conclusion

40. The action to be taken by the General Assembly is set out in paragraph 101 of the report of the Secretary-General. **The Advisory Committee recommends that the Assembly take note of the fourth progress report of the Secretary-General on the accountability system in the United Nations, subject to its observations and recommendations in the paragraphs above.**

Annex I

Standard managerial indicators in senior manager compacts

Compact indicator	Percentage receiving satisfactory rating[a]		
	2011	2012	2013
Support for change agenda of the Secretary-General		87	
Umoja preparatory activities completed			100
Budgets not exceeded as a result of Umoja implementation			100
Completion of Umoja-related data cleansing plan		100	
Umoja training for staff at the D-1 level and above		70	
Umoja training for Executive Office staff		88	
IPSAS-compliant opening balances			93
Contribution to updating of Secretariat ICT strategy			88
Submission of ICT budgets	75	100	
Submission of ICT project proposals	100	73	
Submission of ICT information			100
Identification of critical ICT systems			100
Disaster recovery strategies			31
Organizational resilience maintenance exercise			100
Submission by slot date	64	50	
Timely budget-related submissions	59	96	94
Reduction in underexpenditure	100	50	
Annual expenditures within 3 per cent of allotment			89
Review of obligations and allotments	100	100	100
Reduction in cancellation of prior-period obligations		55	100
Recruitment timeline	0	4.80	13
Average vacancy rate	93	48	
Geographical appointments	100	92	100
Female staff in all categories	76	87	
Female staff in senior posts (P-5, D-1, D-2)	38	27	53
Female staff in non-senior posts			77
Female staff in General Service and related categories			93
Oversight recommendations have target dates	85		
Oversight recommendations implemented	86		
Critical oversight recommendations implemented		63	75
Important oversight recommendations implemented		45	56
Completion of ethical behaviour survey	100		94
Completion of leadership dialogue exercise			90
Compliance with financial disclosure by initial due date	6.90	9	29

Compact indicator	*Percentage receiving satisfactory rating*[a]		
	2011	*2012*	*2013*
Compliance with reporting on United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women			90
Participation in Secretariat-wide assessment exercise on enterprise risk management			100

Abbreviations: ICT, information and communications technology; IPSAS, International Public Sector Accounting Standard.

[a] Blank values indicate that the senior manager compacts of that particular year did not include the indicator in question.

Annex II

Status of implementation of prior period recommendations of oversight bodies

Table 1

Recommendations issued by the Board of Auditors in its report on the accounts of the United Nations (Vol. I, chap. II)

	Number of recommendations				
Status[a]	*2004-05*	*2006-07*	*2008-09*	*2010-11*	*2012-13*
Implemented	21	153	38	42	79
In progress	58	65	29	24	19
Overtaken by events	–	6	3	3	6
Not accepted	–	–	–	3	–
Total	**79**	**224**	**70**	**72**	**104**

[a] As reported by the Board of Auditors.

Table 2

Recommendations issued by the Board of Auditors in its report on the accounts of United Nations peacekeeping operations (Vol. II, chap. II)

	Number of recommendations									
Status[a]	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*
Implemented	38	25	30	23	42	38	23	18	38	25
In progress	40	47	31	49	62	47	29	22	28	17
Overtaken by events	–	–	–	–	1	1	–	–	3	7
Not accepted	–	–	–	–	–	–	–	–	–	–
Total	**78**	**72**	**61**	**72**	**105**	**86**	**52**	**40**	**69**	**49**

[a] As reported by the Board of Auditors.

Table 3

Recommendations issued by the Office of Internal Oversight Services

	Number of recommendations									
Status[a]	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*	*2011*	*2012*	*2013*	*2014*
Implemented	1 902	2 016	1 912	1 829	1 836	1 735	624	619	803	516
In progress	–	3	4	19	17	40	43	53	217	483
Closed	348	241	220	200	222	239	244	17	19	12
Total	**2 250**	**2 260**	**2 136**	**2 048**	**2 075**	**2 014**	**911**	**689**	**1 039**	**1 011**

[a] Status as at 25 February 2015.